ARMY.

	10 9.4	1 22	Accounts	1907-19	908.	1908-1909,
	Accounts, 1904-1905-	Accounts, 1905-1906.	Accounts, 1906-1907.	Budget.	Revised.	Budget.
EXPENDITURE.				P	R	R
Effective Services— Regimental Pay	R	10,20,30,717	R 10,36,04,555	R 10,75,85,000		10,76,87,000
and Allowances. Supply and Transport. Ordnance	4,23,40,078	4,49,48,266	4,86,53,123 1,30,25,660 3,66,86,282	4,91,45,000 1,50,30,000 3,69,96,000	4,76,10,000 1,36,46,000 3,63,08,000	4,82,82,000 1,36,19,000 3,58,22,000
Other Heads .	4,30,63,249	3,47,43,022	20,19,69,620		20,12,04,000	20,54,10,000
	19,53,40,056	1,02,95,803	1,01,16,965	1,01,47,000	99,60,000	1,01,91,900
Non-effective Services	1,00,80,632			9.09		
Reorganisation .	61,67,087	68,81,904	21,20,86,585	21,89,03,000	21,11,64,000	21,56,01,000
TOTAL INDIA .	21,15,87,775	21,15,01,656				£
Equivalent in Sterling .	14,105,851	14,100,110	14,139,105	14,593,500	14,077,600	14,373,400
Effective Services— Payments to War	The American State					•
Office in respect of British Forces serving in India.	644,552	565,720	654,187	667,500	631,000	670,000
ances and Pay during Voyage of British Forces	124,465	129,263	144,253	129,000	142,900	141,000
Furlough Allow- ances of Officers of the Indian	-60 600	292,877	313,521	300,000	340,000	320,000
Service . Indian Troop	269,603	313,810	361,715	355,500	334,000	333,600 52,500
Service . Other Heads .	64,971	50,915	40,193			224 700
Stores for India— Clothing Ordnance and	212,903				344,100	
Miscellaneous . Other Heads			Sales China and China		94,300	0.120.100
	2,946,125	2,066,665	3,092,900	2,295,400	2,223,300	2,130,100
Non-effective Services— Payments to War Office for Retired Pay, etc., of British Forces for services in India Pay and Pension	729,61	5 715,28	3 772,68	807,000		- 465.000
in respect of the Indian Service Other Heads	e	3 4 1,515,86 153,63	8 1,499,95 7 153,20	1,500,00	0 162,00	163,000
	2,437,35	2,384,78	38 2,425,84	0 2,462,00	2,453,70	2,469,000
Reorganization— Stores for India	686,36	66 715,50	57			
TOTAL ENGLAND		5,167,00	5,518,74	4,757,40	4,677,00	
TOTAL EXPENDITURE	1	19,267,1	19,657,84	19,350,90	18,754,6	18,972,500
RECEIPTS.	R 91,02,2	R 99,30,8	R 1,11,83,6	28 1,01,05,00	94,66,0	00 R 75,51,000
Equivalent in Sterling	£ 606,8:		55 745.5 41 471,9	75 673,7 94 390,1	00 631,1 00 377,1	£ 503,400 377,800
TOTAL RECEIPTS	£ 960,95			69 1,063,8	00 1,008,2	881,200

Section V.- Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

RAILWAY CONSTRUCTION.

181. The expenditure on Railway Construction for which the Government Capital outlay on of India undertakes financial responsibility or gives any direct guarantee is now Railway in estimated at R15,00,00,000 in 1907-1908, the Budget grant of 13½ crores having 1907-1908 and been increased by 1½ crores as explained in paragraph 74. There was a lapse of about 114 lakhs of rupees from the amount placed at the disposal of the Secretary of State but this lapse has been counterbalanced by increased grants Secretary of State, but this lapse has been counterbalanced by increased grants

182. For 1908-1909 the programme of capital outlay on Railway Construction has been placed at R15,00,00,000.

183. The distribution of the total expenditure on Railway Construction Distribution of between State and Companies' agency in each of the three years from 1906-1907 proposed. to 1908-1909 is as follows:-

Fahandihan i P	Accounts, 1906-1907.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
1. State Lines Expenditure in England	£	£	-
2. Old Guaranteed Railways	2,551,69	2,264,80	3,065,000
3. Extensions of ditto	354,543		0 3,003,00
4. Other Guaranteed or Assisted Railways	j g		
TOTAL .	909,440	1,569,000	1,646,800
Equivalent in rupees of Expenditure in	3,815,683	4,291,900	
England.			The state of the s
I. State Lines	R	R	R
2. Old Guaranteed Railways at contract rates .	3,82,75,360		
J. L'Attensions of diffe at prescribed	38,68,564	49,97,000	• • • •
4. Culti Guaranteed or Assisted Railways	127	***	****
contract rates	1,36,41,604	2,35,35,000	2 47 00 000
TOTAL .	5,57,85,655	6,25,04,000	ACCOUNT OF THE PARTY OF THE PAR
Expenditure in India.	9, 9, 99		7,06,77,000
Old Guaranteed Railways	8,04,50,245	8,98,36,000	8 22 52 22
Extensions of ditto		-1,16,80,000	8,23,52,000
. Other Guaranteed or Assisted Poil.	-1,630	5,54,000	
· Di inch lines on firm quarantee	93,74,994	82,43,000	-30,59,000
. Local Boards' Lines	5,408	3,000	30,000
TOTAL INDIA	9,39,723	5,40,000	
TOTAL OF PROGRAMME IN RUPEES	8,89,75,937	8,74,96,000	7,93,23,000
DITTO IN & STERLING	14,47,61,592	15,00,00,000	15,00,00,000
AT RIS TO THE &	9,650,773	10,000,000	10,000,000

184. The figures in the above table do not include the expenditure on Pro- Total outlay on tective Railways met from the Famine Insurance grant, nor of Branch Line Railways
Companies not in receipt of a direct guarantee. Including this expenditure, and expenditure by
also some small expenditure from Provincial Revenues, the total outlay on Rail-Branch Line
Companies and on
Protective Lines.

rotective Lines,

	TOHO W		
Total as in preceding table Famine Protective lines Branch lines not on firm guarantee Provincial State line	Accounts, 1906-1907. R 14,47,61,592 51,626 5,99,868 13,432	Revised Estimate, 1907-1908. R 15,00,00,000 1,28,000 2,61,000	Budget Estimate, 1908-1909. R 15,00,00,000 11,000 2,54,000
GRAND TOTAL IN RUPEES. DITTO IN £ STERLING	14,54,26,518	15,04,06,000	15,02,69,000
AT R15 TO THE £	9,695,101	10,027,100	10,017,900
			agram.

185. Details of the expenditure on State and Companies' lines, whether open or under construction, for 1907-1908 and 1908-1909, will be found in Statement A of Appendix III, furnished by the Railway Board.

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

186. The figures are -

	Accounts, 1906-1907.	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
Total in Rupees .	1,19,64,406	1,25,00,000	1,30,00,000	1,50,00,000
Equivalent in Sterling .	797,627	833,300	866,700	1,000,000

Capital outlay on Productive Irrigation Works. The heavy outlay which is being incurred on a number of large irrigation schemes, especially in the Punjab, is likely to lead to a small excess of 5 lakhs over the Budget grants for 1907-1908 under this head. The Budget grant for 1908-1909 has been fixed at R1,50,00,000, as it appears probable from the progress of expenditure in recent years that the increased allotment will be usefully employed.

187. The following table shows the projects included in the programme of 1907-1908 as now revised and in that of 1908-1909, and the amount to be spent on each:—

Expenditure in Name of project. 1908-1909. 1907-1908. R Canals in operation-Mandalay Canal . 16,000 32,000 2,84,000 3,33,000 Shwebo 1,45,000 4,45,000 Ganges 2,74,000 2,39,000 57,000 52,000 3,65,000 3,29,000 Agra Canal. Eastern Jumna Canal 49,000 85,000 Western 23,000 30,000 Upper Bari Doab ", Sirhind Canal 1,50,000 5,35,000 62,000 Lower Chenab Canal 31,000 4,00,000 4,60,000 Lower Jhelum 3,00,000 Indus Inundation Canals 2,91,000 2,00,000 Godavari Delta 39,000 39,000 35,000 Kistna 35,000 7,6,000 Cauvery ,, Periyar Project 76,000 65,000 65,000 Canals under construction-Mon Canals 8,00,000 6,61,000 1,74,000 Ye-u Canal Upper Chenab Canal Upper Jhelum " 39,88,000 30,00,000 26,00,000 Lower Bari Doab Canal 6,03,000 17,50,000 Paharpur Inundation Canal 1,00,000 2,50,000 Upper Swat River Canal Nagavalli River project Divi Island project 6,00,000 10,00,000 3,00,000 4,00,000 4,00,000 3,00,000 6,86,000 6,99,000 Other Projects TOTAL R 1,30,00,000 1,50,00,000 Equivalent in Sterling £ 866,700 1,000,000

Details.

Section VI.—Provincial Finance.

188. When the scheme of quasi-permanent provincial settlements was intro-Revision of the duced, as explained in section VI of the Financial Statement for 1904-1905, Madras and United Medical Provinces Settle-Madras and the United Provinces were two of the first provinces to come under ments. This priority has had its disadvantages, as the provinces whose settlements have been revised more recently have obtained, in some respects, more favourable terms. In the earlier quasi-permanent settlements, the prevailing practice was to treat as Imperial three-fourths of the divided heads of revenue and of the corresponding heads of expenditure: certain exceptions were made which are detailed in paragraph 215 of the Financial Statement for 1904-1905, but which are not of sufficient importance to call for repetition. In Madras and the United Provinces, this method of division was a feature of the settlements which have remained in force up to the current year. In the settlements, however, which were more recently concluded, such as those of Bombay and the Central Provinces, the Government of India were able to raise the Provincial shares of revenue to one-half under all the divided heads and to make one of them, Registration, wholly Provincial. Again, when the Bengal and Assam settlements were revised in consequence of the formation of the new Province of Eastern Bengal and Assam, the new settlements were modelled on the latest principles. Madras and the United Provinces were therefore the only provinces which remained under the old and less liberal terms. Another defect in their existing arrangements is that their fixed assignments are now disproportionate to the rest of their revenues. The growth in the last four years of the grants from Imperial revenues in compensation for remitted taxes, in aid of District Boards, for the furtherance of education, and the like, has left the two provinces with an unduly high proportion of their resources as a fixed allotment, so that they do not progress pari passu with the needs of the provincial administration. For these reasons it was found desirable to modify the Madras and the United Provinces Settlements of 1904 on the following lines.

Madras.—The province has now been given a one-half share of all the principal heads of revenue which are ordinarily divided between Imperial and Provincial; Registration, however, continuing wholly Provincial. It has also been given a half share in the direct receipts from Major Irrigation, which formerly were wholly Imperial. The corresponding expenditure heads have been treated in the same way, with the exception of Land Revenue, which is now a purely Provincial head in all settlements. Applied to the Budget figures of the province for 1907-1908, these re-adjustments would have given Madras an increase of R77,86,000 in revenue, against an increased expenditure of R36,03,000. After allowing for an increase of R19,26,000, the bulk of which is on account of Police reorganisation and projects of tank restoration (for which an Imperial subvention of 5 lakhs was promised), a surplus of R22,57,000 would have been left; and this figure will accordingly be taken as a fixed assignment from Provincial to Imperial through the Land Revenue head. Madras is therefore in the fortunate position of having all its revenue in the shape of growing revenues. A minimum receipt of R308 lakhs from Land Revenue is guaranteed

to the provincial account.

United Provinces.—The Provincial shares of the divided heads of revenue have been fixed on the same basis as in the case of Madras, except that the Provincial share of Land Revenue will be \$\frac{3}{8}\$ths (save as regards some minor receipts which will be wholly Provincial) instead of one-half, and that direct receipts from Major Irrigation Works will be wholly Provincial, as heretofore. It is proposed to guarantee a minimum receipt of 240 lakhs from the divided portion of Land Revenue, and a minimum receipt of 60 lakhs from Major Irrigation Works net (direct receipts minus working expenses); and to give Provincial revenues a fixed assignment of \$\text{R13,89,000}\$. The Budget for 1908-1909 has been prepared on these terms: but they are only provisional at present, as they have still to receive the sanction of His Majesty's Secretary of State for India.

In neither case does the settlement take into account the allotments made last year in connection with the scheme for distributing the incidence of famine relief expenditure, as it is desirable to emphasise the special character of that

arrangement and not to allow it to merge in the ordinary settlement terms. Moreover, in the absence of famine, the annual allotment will cease when the reserve at the credit of the province has reached its maximum limit.

Provincial guarantees.

189. The shortage of the autumn rainfall in 1907, and the consequent loss of revenue, have brought into operation the guarantee clauses in some of the Provincial settlements. To bring up to the guaranteed minimum the Provincial share of Land Revenue in the current year, assignments of R9,25,000 and R1,12,000 have been made to Bombay and the Central Provinces, respectively, while in the Punjab an assignment of R5,75,000 has been found necessary to make good the minimum Provincial share of Irrigation receipts. In the United Provinces an assignment of R6,47,000 has been made in the Budget to cover the difference between the Provincial share of the actual Land Revenue collections and the 240 lakks, which it is proposed to guarantee under Revenue collections and the 240 lakhs which it is proposed to guarantee under the new settlement.

Special grants to the United Provinces.

190. The demands of famine upon the resources of the United Provinces have necessitated special measures to prevent the accounts from closing, both this year and next, with a minus balance. It has been decided to close the Provincial section of the accounts with a credit balance of 20 lakhs (the prescribed minimum) in 1907-1908, and at equilibrium in 1908-1909. Assignments of R32,72,000 and R14,82,000 have consequently been made in the two years

respectively.

Grants for Police reforms and Sanitation.

drafts on the assistance which the Government of India promised to give towards carrying out the reorganization recommended by the Police Commission. As stated last year, the full grant admissible to Burma has been allotted to it under the terms of its new settlement. A similar arrangement has now been effected with Madras and the United Provinces. The grants already made to the Punjab virtually cover the cost of the reform schemes for that province. In the other provinces, the extra grants for 1908-1909 have been strictly confined to the difference between the anticipated cost of the reorganization measures during the year and the subsidies already given. The aggregate grants included in the Budget are 12 lakhs, distributed as shown in paragraph 130. It has been explained in that paragraph that Imperial grants aggregating 30 lakhs will be made to Local Governments to assist them in special measures for the improvement of sanitation.

192. The exclusion of Local figures from the accounts, as explained in paragraphs 9 to 14, involves the abolition of the class of funds hitherto known as Incorporated Local Funds. The following funds, which formerly belonged to

this class, have been absorbed in general revenues:--

. The Inland Labour Transport Fund. Central Provinces. . The Chittagong District Road Account and Eastern Bengal and Assam the Inland Labour Transport Fund. The Inland Labour Transport Fund. Bengal . The Inland Labour Transport Fund. United Provinces . The Copying Agency Fund. Puniab North-West Frontier Province . The Copying Agency Fund. The Government Central Book Depôt Bombay Fund. The Indore Agency Road Fund, the Manpur Road Fund, the Manpur School Fund, the Bundelkhand Agency Fund, and the Malwa Dharmsala Fund. Central India Agency

All other funds which have heretofore been treated as Incorporated Local will now be excluded from the general accounts, and their relations with the Government treasuries in future will virtually be the relations of client and

193. The following table gives the usual information regarding the revenue, Revenue, expenditure and balances of each province, compared with the standards assumed balances of the various provinces.

	Estimate for the	for the pre		ACCOUNT	s.		
	previous Settlemen	sent quas	i- t 1904-190	5. 1905-1906	1906-1907	Revised, 1907-1908.	Budget, 1908-1909.
	1	2	3	4	5	6	7
MADRAS— Balance on April 1, 1904 Total Revenue, includin	. R	R	P. 95,12,00	R	R	R	R
adjustments Total Expenditure	. 3,50,48,00		3,63,69,00			- 15"	-
Closing Balance BOMBAY— Balance on April 1, 1994	3,50,48,00	5,.38,22,000	3,77,71,00	00 4,10,63,00	4.78.56.000	97,76,000	5,51,48,000
Total Revenue, including	g		32,77,00		(",		
Total Expenditure Closing Balance BENGAL—BEFORE PARTI				0 5,24,65,000	5,53,11,000	5,83,01,000	80,76,000
Balance on April 1, 1904 Total Revenue, including			1,42,53,00	o	= (0)		(g)
Total Expenditure .	4,98,87,000		5,18,29,00	0		- Mr.	
Closing Balance BENGAL AS NOW CONSTI-	4,98,87,000	†	5,30,82,000				
TUTED-							
Balance on April 1, 1906 . Total Revenue, including adjustments		1,10,48,000			1,10,48,000	,	
Total Expenditure Closing Balance		4,74,40,000		5,15,45,000			5,42,56,000
ASSAM-		\\ "		1,10,48,000	5,22,35,000 93,84,000	5,44,01,000 71,32,000	5,49,98,000
Balance on April 1, 1904 . Total Revenue, including			27,49,000		(e)	STATE OF THE STATE OF	(g)
adjustments Total Expenditure	72,07,000		75,20,000				
Closing Balance	72,07,0001		77,89,000				
ASSAM-			24,00,000	""			***
Balance on April 1, 1906. Total Revenue, including adjustments	- "	62,00,000			62,00,000		76
Total Expenditure Closing Balance	·	2,22,82,000		1,80,90,000§	2,33,88,000	2,44,74,000	2,56,85,000
AGRA AND OUDH	- "			1,43,70,000 62,00,000	2,35,88,000 61,50,000 (f)	2,66,31,000 39,93,000	2,80,52,000 16,32,000
Balance on April 1, 1904. Total Revenue, including adjustments			75,27,000			***	(g)
Total Expenditure	3,66,64,000	5,32,91,000	3,77,58,000	3,84,90,000	4,82,66,000	4,58,22,000	5,66,68,000
Balance on April 1, 1904 .			66,58,000	37,79,000	55,87,000	19,98,000	
Total Revenue, including			32,00,000		(6)		
Total Expenditure Closing Balance	1,90,28,000	2,49,50,000 2,49,50,000	2,69,82,000 2,21,87,000 79,95,000	2,67,42,000 2,95,39,000 51,98,000	3,11,94,000 3,18,55,000 54,06,000	3,11,49,000	3,23,18,000
Balance on April 1, 1904. Total Revenue, including adjustments			84,98,000		(d)	34,62,000	37,63,000
Total Expenditure.	3,31,33,000	4,39,66,000	3,85,71,000	4,15,66,000	4,72,55,000	4,39,40,000	45401 000
Closing Balance DENTRAL PROVINCES PRO-		4,39,00,000	4,01,63,000	4,41,80,000	4,53,64,000	4,70,35,000	4,54,91,000 4,73,79,000 12,00,000
Balance on April 1, 1904 . Total Revenue, including			15,01,000				I THE WAY
Total Expenditure	83,93,000		1,14,84,000				
Closing Ralance	83,93,000		8,00,000				
BERAR — Balance on April 1, 1906 .			0,00,000	-	-		•
adjustments including		40,35,000		4	40,35,000		•••
Total Expenditure		1,76,43,000		1,58,69,000	2,07,56,000	2,16,04,000	2,24,02,000
* Includes R50 lakhs held f				40,35,000	57,86,000	2,24,38,000	2,40,39,000 33,24,000(g)

^{*} Includes R50 lakhs held for the Calcutta improvement scheme referred to in paragraph 219 of the Financial Statement

Section VII.-Ways and Means.

HOME TREASURY.

194. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1907-1908 and in the Budget Estimate of 1908-1909.

	Budget, 1907-1908.	Revised, 1907-1908.	Bedget, 1908-1909.
RECEIPTS.			-
*Permanent debt incurred for the redemption of		2,144,800	£
Railway Liabilities		2,144,000	
Capital raised and deposited by Railway Com-		46	
panies—	1,176,600	425,600	1,000,500
For Capital outlay	2,385,100	957,900	1,420,600
* For discharge of Debentures	2,303,100	,,,,,	2,000,000
Temporary debt renewed			
Deposits and Advances—	3,358,600	4,836,800	3,411,400
Gold Standard Reserve	69,700	69,700	50,600
Currency Reserve	900	103,900	15,100
Other items	1		TO MANAGEMENT OF
Remittance Account between England and India—	2,903,500	1,901,300	4,653,500
Railway transactions	2,903,500		77 3313
Gold withdrawn from Paper Currency		3,325,000	1,500,000
Reserve	369,700	1,026,200	789,200
Other transactions	309,700	767 186.0°	709,200
Total Receipts, excluding Council Bills		14,791,200	** 8** ***
and Loans	10,264,100	14,791,200	14,840,900
DISBURSEMENTS.			200
France of Expenditure over Revenue	17,783,200	17,849,400	17,988,500
Railway and Irrigation Capital not charged to			
Davanue			
Outlay on State Railways and Irrigation			
Works	3,656,600	2,349,800	3,093,100
* Redemption of Railway Liabilities		2,144,800	
Outlay of Railway Companies	1,790,000	2,028,600	1,647,300
* Payments to Railway Companies for dis-			
charge of debentures	2,385,100	1,038,500	1,420,600
Permanent Debt discharged	500,000	634,700	865,800
Temporary Debt discharged	# 25 F		2,000,000
Deposits and Advances—			学术。由此
Gold Standard Reserve	3,358,600	4,501,200	3,417,000
Gold Standard Reserve	69,700	69,700	50,600
Currency Reserve	52,200	53,100	-7,100
Other transactions . Remittance Account between England and India-	· · · · · · · · · · · · · · · · · · ·		
Remittance Account between England	2,849,400	3,225,000	5,060,900
Railway transactions		4,516,300	
Purchase of silver Transfer of gold through the Paper Currence	7		
Transfer of gold through the Taper		925,000	
Reserve at the Bank of England .	296,000	514,900	392,000
Other transactions	32,740,800	39,851,000	35,942,900
		25,059,800	The contract and the contract of the contract
NET DISBURSEMENT	22,476,700	25,059,000	21,102,000
Financed as follows:			
Council Bills	18,100,000	15,814,000	18,500,000
Permanent Debt incurred	3,500,000	7,754,000	746,000
Temporary Debt incurred	200 1000	1,000,000	500,000
	876,700	491,800	1,356,000
. ^ : (FOT) 시대한 전한 (FOT) 전 : (FOT)	22,476,700	25,059,800	*21,102,000
14보다 (PEC TOTAL) 설립 시민들은 (BEST SERVER S	1012810	5,606,812	5,115,012
	0 100 770	5,115,012	3,759,012
Closing Balance	3,437,119	5,115,012	. 3,734,010

^{*}The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and disbursements under each of them are generally equal, they do not affect the Ways and Means of the year to any material extent.

195. The Budget of 1907-1908 provided for a net disbursement of £22,476,700 including £500,000 for the discharge of railway debentures which matured in June last. To meet these charges it was estimated that Council Bills would be sold for £18,100,000, and that a sterling loan of £3,500,000 would be floated; the balance of the liabilities being met by a reduction in the Secretary of State's balances. Following the usual practice, no Budget provision was made for the purchase of silver, which would be met in ordinary course by additional drawings on India or from the Currency gold in the Bank of England.

196. The net disbursements thus budgeted for were exceeded by £2,583,100. In the first place, the activity of trade in the earlier part of the year necessitated heavy purchases of silver; and £1,191,300 were paid on that account, in addition to payments made by the withdrawal of £3,325,000 from the Currency chest in London. In the second place, the Secretary of State remitted through the

1907-1908, Budget.

1907-1908, Revised Estimate.

Currency reserve a sum of £925,000 to the credit of the Indian Treasury balances, which had been seriously reduced by the heavy sale of Telegraphic Transfers towards the end of 1906-07. And in the third place, the net outlay on account towards the end of 1906-07. And in the third place, the net outlay on account of Railways was considerably in excess of the estimate. More detailed particulars of the Railway transactions are given in paragraphs 198 and 199; but the position may be summarized as follows. The Railway Companies which had been expected to raise capital were unable to obtain all that they had undertaken to provide; and the assistance which had been counted upon from this source fell short by £1,503,800. The debentures of the Madras Railway Company for £213,900 had to be paid off instead of being replaced by fresh capital, as had been hoped. And the payments made to Railway Companies on account of stores, and the advances to Companies working purchased lines, exceeded the Budget provision by £861,200.

Budget provision by £861,200.

Against these increased liabilities, there have been certain substantial improvements on the original estimates. The capital outlay on State Railways and Irrigation works is estimated to be £1,306,800 short of the budget provision, chiefly in consequence of delays in payments against indents from India. The Secretary of State will be left on the 31st March with £335,600 in his treasury belonging to the Gold Standard Reserve and for the time being uninvested; and his receipts in connection with Postal and Money Order business between India and the United Kingdom are expected to be £539,000 better than had

been budgeted for.

197. To aggravate the net deterioration of £2,583,100 in his Treasury transactions, the Secretary of State was obliged to curtail his provision for Council The fall in Exchange owing to the weakness in the export trade, coupled for a time with the effects of the American crisis, has led to a reduction of the sale of Council Bills by approximately £2,286,000. This, however, has been partly made good by a temporary loan of £1,000,000; and the other deficiencies in the Secretary of State's net transactions have been more than covered by the £5-million loan which was floated towards the close of the year and of which approximately £44 millions will be brought to account before the 31st of March (vide paragraph 200). It will thus be found possible to close the year by drawing on the cash balances (which opened at a much higher figure than had been estimated in the Budget) to the extent of only £491,800 against £876,700 originally estimated for.

198. The details of the transactions under capital raised and deposited by 1907-1908.

Capital raised and

deposited by Railway Companies.

way Companies are as follows:—		- deposit
RECEIPTS.	Budget, 1907-1908.	Revised, 1907-1908.
Subscribed Capital.		
To discharge Debentures—	€	
Assam-Bengal Railway	. 560,000	£
Bengal-Nagpur Railway Extensions	. 155,000	435,300
Indian Midland Kailway	1,031,200	
Madras Railway	. 488,900	422,600
Southern Mahratta Railway	. 150,000	
		100,000
To meet Capital author	2,385,100	957,900
To meet Capital outlay—		
Assam-Bengal Railway		208,200
Bengal-Nagpur Railway Extensions	. 50,000	,
Burma Railways	. 900,000	
Indian Midland Railway	. 225,000	215,900
Winnelland (T)	1,175,000	424,100
Miscellaneous (Transfer fees, etc.) .	. 1,600	1,500
TOTAL	. 1,176,600	425,600
Torus Degree		
TOTAL RECEIPTS	. 3,561,700	1,383,500
ISSUES.	£	
For discharge of Debentures (including	2	£
For Capital outlay, i.e., Stores Establish	1 000	1,038,500
ment Charges, etc	. 1,790,000	2,028,600
TOTAL	4,175,100	3,067,100

Owing to the long stringency in the London money market, no capital for fresh outlay was raised by any of the companies except the small sums shown above against the Assam Bengal and the Indian Midland Railway Companies. Debentures for £1,216,200 were renewed at a discount of £4,300 instead of being replaced by fresh capital; and of the debentures of the Madras Railway Company £134,700, which matured on 1st January 1908, were discharged as direct liabilities of the Secretary of State in consequence of the purchase of the undertaking. Of the £1,034,200 shown in the above table as discharged during the year, £79,200 of the Madras Railway Company were discharged from funds supplied by the Secretary of State and the remainder was replaced by fresh capital.

separate capital deposit accounts in England, and funds raised and withdrawn by them in England are brought directly to account in the Home Treasury. It is the practice for certain other Companies which work State Railways to receive advances from the Secretary of State for the purchase of stores; and funds are sometimes raised by them and deposited with the Secretary of State. These deposits and advances, instead of being brought directly to account in England, are treated as remittances from and to India respectively, and are brought to account in this country. The details of the transactions during the current year

are as follows:

	Budget, 1907-1908.	Revised, 1907-1908.
RECEIPTS.	£	£
Debentures raised—		
East Indian Railway for additional capital expenditure	2,250,000	1,897,100
Bombay, Baroda and Central India Railway for additional capital expenditure	400,000	
South Indian Railway for discharge of debentures	250,000	
Transfer fees, etc	3,500	4,200
TOTAL RECEIPTS .	2,903,500	1,901,300
Issues.		
Rental paid to South Behar Railway Company	30,000	30,000
South Indian Railway for the discharge of debentures	250,000	1,200
Advances for purchase of stores-		
East Indian Railway	1,065,000	1,050,500
Rajputana-Malwa Railway	1934,000	211,500
	. 160,400	138,700
Bengal and North-Western Railway	64,000	159,500
Great Indian Peninsula Railway	1,000,000	1,160,300
Bombay, Baroda and Central India Railway .	146,000	368,800
Southern Mahratta Railway (Madras Section, 1st January to 31st March)		102,700
TOTAL .	2,569,400	3,192,000
Miscellaneous payments to the Bombay, Baroda and Central India Railway and to the Delhi-		
Umballa-Kalka Railway Company for the Kalka-Simla Railway.		1,800
	2,849,400	3,225,000

Fresh capital to the extent of £2,000,000, producing £1,897,100, was raised by the East Indian Railway. The debentures of the South Indian Railway were renewed at a discount of £1,200 instead of being discharged.

200. The Budget Estimate provided for a 3 per cent sterling loan of 1907-1908. £3,500,000 for the discharge of Bombay, Baroda and Central India debentures to the extent of £500,000, and for advances to Railway Companies under 51 Vict., c. 5. The sterling loan was announced in May 1907, but in view of the tightness of money tenders were invited for £3,500,000 of $3\frac{1}{2}$ per cent India stock. The loan was issued at the fixed price of $98\frac{1}{2}$ —the average rate obtained for the 3 per cent sterling loan of the previous year having been £94 16s. 5d.; and a further $3\frac{1}{2}$ per cent sterling loan of £5,000,000 was raised in anticipation of the requirements for railway capital expenditure in the ensuing year. The issue of this second loan £4,254,000 only are likely to be received during 1907-1908 and the remainder appears in the estimates for 1908-1909. and the remainder appears in the estimates for 1908-1909.

India Bills for £1,000,000 with a currency of six months were issued in October 1907 at an average discount of £4 3s. 3d. per cent; they were required to replace the debentures which were to have been raised by the Bengal-Nagpur and the Burma Railway Companies.

201. In addition to the loans raised during the year the Secretary of State 1907-1908. incurred liability in respect of £2,144,800 debentures of the Madras Railway Redemption of Company on the purchase of the undertaking on the 31st December 1907. Railway liabilities.

The amount appears in the table in paragraph 195 both on the receipt side as Permanent Debt incurred and on the expenditure side as capital outlay on redemp-

tion of Railway liabilities, and does not affect the ways and means. 202. The Budget Estimates provide for a net disbursement of £21,102,000, 1908-1909. including a payment of £865,800 for the discharge of railway debentures which The Budget mature during the year. The net disbursements are estimated at £1,374,700 Estimate. less than the current year's budget. This is the net result of the following

Worse. Net expenditure on Revenue account, more Net payments to Railway Companies, more 205,300 494,900* Permanent Debt discharged, more 365,800 Outlay on State Railways, less 563,500 Deposits, Advances and miscellaneous Remittance transactions, net 377,200 Gold withdrawn from Paper Currency Reserve, more 1,500,000

· Complete C		. 1,500,000
* Receipts— Capital deposited by Railway Companies—	Budget, 1907-1908.	Budget, 1908-1909.
For capital outlay . For discharge of debentures . Remittance account between England and India—	1,176,600 2,385,100	1,000,500 1,420,600
Railway transactions	2,903,500	4,653,500
Railway and Irrigation capital not charged to	9,403,100	7,074,600
Outlay of Railway Companies Payment for discharge of debentures Remittance account between England and India—	1,790,000 2,385,100	1,647,300
Railway Transactions Total disbursements	2,849,400	5,060,900
THE DISBURSEMENTS	7,024,500 559,300	8,128,800 1,054,200
Increase		

Of the net disbursement of £21,102,000, it is proposed to meet £18,500,000 by Council Bills, £746,000 from the amount to be received in 1908-1909 on account of the 3½ per cent sterling loan issued in January 1908, and £500,000 by raising India bills. The difference between the total of these items and the net disbursements will be met by drawing on the cash balances of the Secretary of State, which are estimated to stand at £3,759,012, on 31st March 1909.

203. The six months' India Bills for £1,000,000 issued in October 1907 will be renewed twice during 1908-1909 and a fresh issue of £500,000 will be made.

made.

204. The following are the details of the transactions of the Gold Standard Reserve (formerly called the Gold Reserve Fund) in England:—

1907-1908 and Gold Standard Reserve.

1008-1009. Loans.

tve (former) cames and	1907-	1908.	1908-1909.
· RECEIPTS.	Budget. £	Revised.	Budget. £
(a) Dividends on investments and discount on Treasury Bills .	358,600	386,800	411,400
(b) Treasury Bills paid off at maturity and re-invested .	3,000,000	3,000,000	3,000,000
(c) Sums remitted by means of Council Bills		530,000	· · · · · · · · · · · · · · · · · · ·
Gold withdrawn from Paper Currency Reserve in London against corresponding pay- ment in India	100 · · · · · · · · · · · · · · · · · ·	920,000	and the second
TOTAL .	3,358,600	4,836,800	3,411,400
Investments made	3,358,600	4,501,200	3,417,000

205. The following statement shows the transactions and balances of the fund in the two years in England and India taken together :-

in the two years in England and	Budget, 1907-1903.	Revised, 1907-1908.	Budget, 1908-1909.
	£	. £	£
Opening balance— Invested	12,517,000	12,518,500	14,019,700
Uninvested— (1) Held in Gold (2) Held in rupees .	3,963,300	2 L,700 4,000,000	4,000,000
(3) Due from treasury balances	333,600	301,300	335,600
	16,813,900	16,841,500	18,355,300
Closing balance— Invested	12,875,600	14,019,700	14,436,700
Uninvested— (1) Held in Gold (2) Held in rupees	1,110,200 4,000,000	4,000,000	• 666,700 4,000,000
(3) Due from treasury balances		335,600	330,000
	17,985,800	18,355,300	19,433,400
Profit on new coinage credited to the reserve. Interest on investments	813,300 358,600	1,127,000	666,700

Account of Railway Companies.

206. The following is a summary of the figures relating to Council Bills and 1907-1908 and the sterling Debt of Government and of Railway Companies (omitting transfer 1908-1909. Summary of debt transactions and Capital

			4
	Budget, 1907-1908.	Revised,* 1907-1908.	Budget, 1908-1909.
RECEIPTS.	£	£	£
Council Bills	18,100,000	15,814,000*	18,500,000
Permanent Debt incurred (India Stock)	3,500,000	7,754,000	746,000
Permanent Debt incurred for the Redemption of Railway Liabilities		2,144,800	
Temporary Debt raised		1,000,000	2,500,000
Receipts on account of the Subscribed Capital of Railway Companies	3,560,100	1,382,000	2,420,600
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways.	- 2,900,000	1,897,100	4,650,000
Outgoings.			
Redemption of Railway Li-		2,144,800	***
Permanent Debt discharged .	500,000	634,700	865,800
Temporary Debt discharged .			2,000,000
Discharge of Debentures of Railway Companies working	4-1-40		
purchased Railways	250,000	•••	750,000
Discharge of other Railway Companies' Debentures	2,385,100	1,038,500	1,420,600

207. The programme herein announced of the probable drawings on India, and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year. The estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements, but additional Bills will as usual be sold if needed to meet the demands of trade.

^{*} Exclusive of £530,000 for remittance of the Gold Standard Reserve.

INDIA.

208. The following is a summary of the Estimates of Ways and Means in India during 1907-1908 and 1908-1909:—

	BUDGET Es 1907-19		REVISED ES	STIMATE, 908.	BUDGET EST 1908-190	
	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.
RECEIPTS.	R	£	R	£	R	- 6
Excess of Revenue over Expenditure charged to Revenue. 2. Capital raised through Com-	27,83,68,000	18,557,900	27,12,72,003	18,084,800	27,83,99,000	18,560,000
panies for outlay on State Rail- ways (net) Profits on Rupee coinage	3,97,50,000	2,650,000	2,84,39,000	1,895,900	5,85,00,000	3,900,000
appropriated to railway con- struction			1,69,04,000	1,127,000	1,00,00,000	606,700
Capital raised and deposited by Railway Companies	2,31,000	15,400	1,30,000	8,600	2,09,000	13,900
Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,02,72,000	684,800	77,00,000	513,400	68,03,000	± 453,500
Appropriation for Reduction or Avoidance of Debt	70,61,000	470,700	37.50,000	250,000	37,50,000	250,000
Other Deposits and Remittances (net) Capital of Local Boards (net)	17,24,000 25,000	114,900	1,09,000	7,300	35,59,000	257,300
Remittance account between England and India— (a) Silver remitted from England	25,50,000	170,000	6,86,02,000	4,573,500		
(b) Transactions of Railway Companies (net) exclud-	and the second		Carried Billion Street		Company of the Compan	
ing debenture capital .	3,89,38,000	2,595,900	4,82,95,000	3,219,600	6,45,11,000	4,307,400
OTAL RECEIPTS EXCLUDING LOANS	37,89,19,000	25,261,300	44,52,26,000	29,681,800	42,58,31,000	28,388,800
O. Capital Expenditure not charged to Revenue— (a) State Railways and Irri-				6,770,800	9,69,31,000	6,462,00
(b) Outlay by Companies		4,391,800	10,15,61,000		-27,75,000	-185,00
1. Permanent Debt discharged . 2. Provincial surpluses (-) or	5,58,000	37,200 85,100	-29,04,000 12,60,000	-193,600 84,000	12,70,000	84,60
deficits (+)	77,68,000	517,900	1,54,06,000	1,027,000	78,76,000	525,10
(net)	12,03,000	80,300	2,10,78,000	1,405,200	31,07,000	207,20
*(a) Capital raised by Railway Companies (net) (b) Remittances through the Currency Department	3,97,50,000	2,650,000	2,84,39,000	1,895,900	5,85,00,000	3,900,00
(c) Other transactions (net). 15. Council Bills ‡		145,000 18,103,900		2,400,000 429,600 15,217,600	51,89,000	1,500,00 346,00 17,989,00
TOTAL DISBURSEMENTS	39,01,67,000	26,011,200	43,55,47,000	29,036,500	46,24,33,000	30,828,90
NET DISBURSEMENTS	1,12,48,000	749,900	-96,79,000	645,300	3,66,02,000	2,440,10
FINANCED AS FOLLOWS:	de		Oring miles			2.0
Permanent Debt incurred . Reduction of + or addition to Treasury Balances .	3,00,00,000					2,000,0
TOTAL	. 1,12,48,600	749,900	- 96,79,000	645,300	3,66,02,000	2,440,1
Opening Balance	. 16,67,80,000					

^{*}The figures under heads 2 and 14 (a) balance each other.
† Head 12 represents expenditure defrayed by reduction of Provincial balances.
‡ The figures shown under head 15 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

209. In the Budget Estimate of 1907-1908, the cash balance in Indian 1907-1908. Treasuries on 1st April 1907 was taken at 16,68 lakhs. It was estimated (1) that Main features of the net Imperial revenue in India would amount to 27,84 lakhs, (2) that the net Budget Estimate. deposits in Saving Banks and Provident Institutions would increase during the year by 1,03 lakhs, (3) that 71 lakhs would be available from the Famine Insurance Grant for the avoidance of debt, (4) that the remittance transactions of Dailman Companies would result in a net credit in India of a continuous formula in the continuou Railway Companies would result in a net credit in India of 3,89 lakhs, and (5) that 25 lakhs of silver bullion purchased in England in 1906-1907 would be added to the Treasury balances in India. On the other hand, provision was made (1) for a net expenditure of 78 lakhs from Provincial balances, (2) for Capital expenditure in India on Railways and Canals to the extent of 6,59 lakhs, (3) for a net payment of 5 lakhs to Railway Companies, (4) for payments of 13, 12 and 2 lakhs in connection with the discharge of permanent debt, local loans and miscellaneous deposit transactions respectively, and (5) for payments of Council Bills to the extent of 27.15 lakhs. The payments mentioned aggregated 34,84 lakhs, and as the receipts amounted to 33,72 there was a deficiency of 1,12 lakhs. To meet this deficiency and to strengthen the cash balances which had been seriously reduced towards the end of 1906-1907 by the heavy drawings of the Secretary of State, it was proposed to raise a rupee loan of 3 crores.

210. The results according to the Revised Estimate show considerable 1907-1908. variations from this forecast. The actual opening balance on 1st April 1907 fell Main features of short of the estimate by 1,19 lakhs in consequence of exceptionally large tele-Revised Estimate. graphic transfers drawn by the Secretary of State at the end of the year. The famine has been primarily responsible for decreased receipts and increased expenditure under a number of heads; the net Imperial revenue in India being now estimated at 71 lakhs less than the Budget Estimate, while the expenditure from Provincial balances will be 76 lakhs more. As effects of the same cause, the net deposits in Savings Banks and the amount available for appropriation for the avoidance of debt will be less by 26 and 33 lakhs, respectively, while the payments on account of loans to cultivators, etc., will be more by 1,99 lakhs. Capital expenditure in India on Railways and Irrigation Works is expected to exceed the estimate by 3,57 lakhs, partly owing to short expenditure in England and partly in consequence of the additional grant of 1,50 lakhs sanctioned by the Secretary of State during the year. In part payment for silver purchases, a net remittance of 3,60 lakhs has been made from India to England through the Currency Department in consequence of the slackness in the demand for Council Bills; and the payments in connection with deposit and miscellaneous remittance transactions will be more than the Budget forecast by 60 lakhs. A reduction of 50 lakhs was also made in the amount of the rupee loan which it was contemplated in the Budget Estimate to raise during the year. The total deterioration from all these sources will amount to 13,51 lakhs. On the other hand, the slackness in the demand for Council Bills will lead to a diminution of 4,33 lakhs in the payments budgeted under this head; the receipts of silver purchased in England, by the budgeted under this head; the receipts of silver purchased in England by the Secretary of State will be more by 6,61 lakhs; the net credits from remittances of Railway Companies will exceed the Budget Estimate by 94 lakhs; a sum of 1,69 lakhs will be received as the moiety of profits on the new rupee coinage during the year, which it has been decided to appropriate to railway construction; and the net payments to Railway Companies on account of Capital outlay are 35 lakhs less than the estimate. The total improvements mentioned above amount to 13,92 lakhs against a total deterioration of 13,51 lakhs. The cash balance on 31st March 1908 is therefore now expected to be 41 lakhs better than the figure entered in the Budget Estimate.

211. In paragraph 266 of the last Financial Statement it was announced, 1907-1908. subject to the usual reservations, that a new 31 per cent rupee loan of 3 crores Rupee loan would be raised in 1907-1908. The loan was announced in July last, but in view of the large improvement that was then expected in the revenue receipts and also of the stringency prevailing in the money market, tenders were invited for a reduced amount of two-and-a-half crores of rupees only. Tenders were

opened on the 17th July, and the result of the loan was as follows :-

Total amount tendered. 5,24,09,300

Amount 2,50,00,000

Average rate of accepted tenders, a. 96

13

Minimum rate accepted. R a. p. 96 11

Main features of Budget Estimate.

212. In 1908-1909, the net Imperial revenue in India is estimated at 27,84 lakhs. It is hoped that a sum of 1,00 lakhs will be available for Railway construction out of the coinage profits likely to be realised during the year. Savings Bank deposits are expected to yield a net receipt of 68 lakhs; a sum of 37½ lakhs, representing the total of the amounts deposited by Local Governments with the Imperial Government as a reserve for meeting future expenditure on famine relief (vide paragraphs 48 to 57 of the last Financial Statement), will be available for the avoidance of debt; and the remittance and capital transactions of Railway Companies are likely to result in a net credit in India of 6,74 lakhs. On the other hand, provision has been made: (1) for an expenditure of 79 lakhs from Provincial balances; (2) for capital expenditure of 9,69 lakhs in India on Railways and Canals; (3) for payments of 13,31, and 14 lakhs in connection with the discharge of permanent debt, local loans and miscellaneous deposit and remittance transactions, respectively; (4) for a remittance of 2.25 lakhs to the Secretary of State tions, respectively; (4) for a remittance of 2,25 lakhs to the Secretary of State through the Currency Department; and (5) for payment of Council Bills to the extent of about 26,98½ lakhs. The payments mentioned aggregate 40,29½ lakhs and as the receipts come to 36,63½ lakhs the net disbursements amount to 3,66

1908-1909. New Rupee Loan.

213. It is proposed to meet 3 crores out of the net disbursement of 3,66 lakhs by raising a new rupee loan for that amount in 1908-1909, the remaining 66 lakhs being met by drawing upon the cash balances. It is thus expected to close the year with a balance of 18,30 lakhs. The announcement now made regarding the rupee loan is in accordance with present intentions; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1907-1908 and 1008-1009. Banks, etc.

214. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for Post Office Savings 1907-1908 and 1908-1909 :-

	У ва	R.			Net additions to deposits, cash.	Interest.	Total addition
					R	R	R
1893-1894					17,99,000	36,80,000	54,79,000
1894-1895			- 1		-8,45,000	29,70,000	21,25,000 58,62,000
1895-1896			- 10		24,77,000	33,85,000	50,02,000
1896-1897					-58,11,000	34,66,000	-23,45,000
1897-1898	54 EL ES				-65,71,000	32,70,000	-33,01,000
1898-1899	dense de				-8,84,000	32,29,000	23,45,000
1899-1900		•			1,40,000	33,48,000	34,08,000
1900-1901					19,44,000	34,80,000	54,24,000
1901-1902					31,04,000	36,87,000	67,91,000
1902-1903					52,40,000 •	39,00,000	91,40,000
1903-1904	de la				66,99,000	42,15,000	1,09,14,000
1904-1905					78,94,000	45,87,000	1,24,81,000
1905-1906					31,49,000	46,80,000	78,29,000
1905-1907					50,94,000	52,25,000	1,03,19,00
1907-1908	(Revised)				15,18,000	53,63,000	68,81,00
1908-1909	(Budget)				4,17,000	55,25,001	59,42,00

A net deposit in the Post Office Savings Banks of 30 lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first ten months of the year have, however, resulted in a net increase in the deposits of about 17 lakhs only, large withdrawals having taken place since October last in consequence of the famine. Heavy withdrawals are also expected in the classic content of the in the closing months of the year for a similar reason, and it is now estimated that during the year 1907-1908, apart from interest, there will be a net increase of 3 lakhs only in the Post Office Savings Banks deposits and of 12 lakhs in those of the other institutions classed under this head.

In the Budget Estimate for 1908-1909, a total net deposit of 4 lakhs, apart from interest, has been assumed; the figure being intentionally low in conse-

quence of the prevalence of famine.

Section VIII.—Summary.

215. The principal features in this statement are the following:-

I.—The Accounts of 1906-1907 closed with an Imperial surplus of £1,589,340, being £263,240 more than the surplus expected in the Revised Estimates of that year.

11.-1907-1908:-

The Revised Estimates show a total Revenue of £70,989,200, a total Expenditure charged to Revenue of £70,753,800, and an Imperial surplus of £235,400. This surplus is less than that of the Budget Estimate by £539,200.
 The transactions of local funds (except a few funds which are being absorbed in Imperial or Provincial revenues) will be excluded.

absorbed in Imperial or Provincial revenues) will be excluded from the general accounts from the 1st April 1908. The Budget and the Revised Estimates for the current year have been re-arranged so as to give retrospective effect to this change. The absorption of certain minor funds has resulted in a small reduction (£100) in the surplus of £774,700 shown in the original Budget Estimate.

(3) The failure of the monsoon has necessitated Famine Relief expenditure (£5,16,000), and a heavy reduction (£1,701,100) in the estimates of Land Revenue. In the United Provinces alone, the

decrease is £945,300.

Railway net Receipts also show a heavy decline (£725,400). increase of Working Expenses has exceeded the growth of Earnings by reason of heavy expenditure on renewals and repairs. The Madras Railway – the last of the old guaranteed lines—was purchased by the Government with effect from the 1st January

Forests and Exchange have contributed £148,100 and £73,300, respectively, towards the total diminution of Revenue; and there have been smaller decreases under Tributes and Military

receipts.

The Customs Revenue (£4,964,000) has been unprecedentedly high, being better than the Budget anticipation by £368,500. The increase over the receipts of 1906-1907 has been greatest under cotton manufactures (£142,400), spirits and liqueurs (£94,800) and manufactured articles (£91,000).

The improvement in Opium Revenue is £371,800, of which

£302,000 is due to Bengal opium having been sold at an average of R1,350 per chest, as against R1,250 taken in the Budget

The exports of Malwa opium have exceeded expectation.

The great demand for bronze coin and the issue of the new one-anna nickel have yielded a profit of £226,700, as against £66,700 budgeted for. The renewal of dollar coinage and the heavy coinage of rupees in the earlier part of the year have also contributed towards the total increase of £192,700 in Mint receipts.

The Salt Revenue shows marked progress; the increase of £46,900 over the Budget would have been larger but for exceptionally heavy clearances between the 20th and 31st March 1907, consequent on the reduction of duty. The other heads under which the Budget has been substantially exceeded are Stamps, Minor Irrigation Works and Assessed Taxes with increases of

£67,700, £64,900 and £49,200, respectively.

(4) A new principle has been adopted for distributing the gross Interest charges between the Railway, Irrigation and Ordinary Debt, which reduces largely the disproportionate burden of interest hitherto

borne by the accounts of railways and productive irrigation works. The increase in the gross Interest charges (£149,100) is due mainly to the discount and higher rate (31 per cent) of the sterling loans of the year.

Of the total charge of £516,000 for Famine Relief, £220,70¢ has been met from the Budget provision for Reduction or Avoidance

of Debt.

There is a large excess (£115,600) over the Budget in Civil Works expenditure, which is partly due to the development of the public works programme to provide employment for labour in famine tracts. Military expenditure (including Marine) is £758,600 less than the Budget, owing mainly to smaller payments to the War Office, and to a slower rate of progress with re-organization and other special measures. The Revised of Debt. re-organization and other special measures. The Revised Estimate under Army includes £50,000 for the Bazar Valley 2774 1574 hulocomed In

The Opium expenditure is short of the Budget provision by £141,600, as a result of the contraction in the poppy area. Political shows a saving of £119,700 attributable to smaller drawings of His Majesty the Amir's subsidy.

(5) The balances of the United Provinces having been largely depleted. Field Force.

as a consequence of famine, a special assignment of £218,160 has been entered in the Revised Estimate to raise the closing Provincial balance to its prescribed minimum. Other special assignments are £61,700 to Bombay and £7,500 to the Central Provinces to make up the minimum amount of Land Revenue guaranteed under the Provincial Settlements, £38,300 to the Punjab in respect of a similar guarantee for Irrigation revenue, £33,300 to Madras for tank restoration works, and £66,700 to Burma, as the first instalment of the Imperial contribution towards the cost of the Rangoon river training scheme.

(6) A 31 per cent loan of two and a half crores of rupees was raised in India; and two issues of 3½ per cent India stock were made in England. The first, in accordance with the Budget programme, England. The first, in accordance with the Budget programme, was for £3,500,000; but in January last a further loan of £5,000,000 was effected, partly in anticipation of the requirements of next year. Of the latter, £746,000 will be received after the 31st March 1908. In addition, India Bills for £1,000,000 were issued in lieu of capital estimated to be raised by various Railway Companies. The sterling loans enabled £634,700 to be applied towards the discharge of debentures of the Bombay. Baroda and Central India Railway and the Madrae the Bombay, Baroda and Central India Railway and the Madras Railway.

(7) Owing to stringency in the London money market, only £2,248,000 of fresh capital was raised by Railway Companies, as against

(8) In consequence of the drop in exchange during the latter half of the year, the drawings of Council Bills in 1907-1908 are expected to amount to only £15,814,000, as compared with £18,100,000 entered in the Budget: the former figure is exclusive of £530,000 drawn for remittance to the Gold Standard Reserve, £3,325,000 have been drawn from the Currency Reserve Gold, in part payment of the silver bought by Government for coinage purposes.

(9) The Gold Standard Reserve on the 31st March 1908 stands at

£ 18,355,300.

111.-1908-1909:-

(1) The Budget Estimate of 1908-1909 shows a total Revenue of £73,438,900, a total expenditure charged to Revenue of £72,867,400, and an Imperial surplus of £571,500.

(2) Provision has been made for special grants to Local Governments of £200,000 and £80,000 in aid of Sanitation and additional Police reforms, respectively. The annual grant for special Military expenditure has been taken at £1,666,700 only, as against £1,983,300 in the Budget of 1907-1908.

(3) Compared with the Revised Estimate of the current year, Land Revenue (excluding the portion due to Irrigation) shows an increase of £1,435,200, of which £767,800 is in the United Provinces, £417,900 in Bombay and £193,000 in Burma. The famine necessitated exceptionally heavy remissions and suspensions this year. The estimates of 1908-1909 are based on the assumption that the next monsoon will be normal. the assumption that the next monsoon will be normal.

The purchase this year of the Madras Railway increases the gross receipts and working expenses of State Railways next year by £845,300 and £606,700, respectively. A total increase £1,031,800 in the net receipts of State Railways is expected. A total increase of

In view of the prevailing scarcity, the growth of Excise receipts is taken at £194,600 only. An increase of £126,400 is expected under Stamps. The assumption of a year of normal crops in the Punjab chiefly has caused an increase of £192,300 under Irrigation. The Salt Budget anticipates an increase in consumption of approxi-

mately 2,900,000 maunds. But the increase of revenue is taken at £65,300 only, owing to the operation of the credit system in Madras.

Under Customs the increase is small (£36,300 only), as the growth of the import duties has been extraordinarily large this year, and no appreciable increase of the export duty on rice can be expected

Opium revenue shows a decrease of £380,000. In view of the restriction of the trade with China, the number of chests of Bengal and Malwa opium to be exported have been taken at 45,900 and 15,100, respectively. The average sale price of Bengal opium has been taken at R1,300 per chest, as against R1,350 obtained in the current year.

Other important decreases of Revenue are under Mint (£165,900), due to smaller coinage of new rupees and bronze; and under Military Services (£129,900), the result largely of the discontinuance of the supply by the State of malt liquor to the troops.

(4) The direct expenditure on Famine Relief is estimated at £880,500,

of which £666,700 is in the United Provinces.

Police and Medical expenditure show increases of £301,100 and £280,000, of which £80,000 and £200,000 represent provision for expenditure against the special Imperial grants for additional police reforms and societies respectively. tional police reforms and sanitation, respectively [vide paragraph

Under Military Services, there is an increase of £233,900 in spite of a decrease of £40,200 under Marine. These variations are explained in Appendix II.

The only important decreases of expenditure are under Civil Works (£224,700), Opium (£175,600), and Miscellaneous (£177,900). In the first case, retrenchment is largely due to the depletion of the Provincial balances in some of the provinces. Under Opium, the decrease is due partly to the poor outturn of last winter's crop, and partly to the further restriction of the poppy-growing area.

The purchase of the Madras Railway causes a decrease of £600,100 under Guaranteed Companies and an increase of 3398,800 under Annuities in purchase of Railways. The total annuity in purchase of the undertaking is £553,397, but the Budget provides for the exchange of a part of this for new stock of the Southern Mahratta Railway Company, and for the payment next year of three-quarters of the reduced annuity plus a half-year's annuity to holders who exchange.

(5) The Budget includes special Land Revenue assignments of £43,100 and £98,800 to the United Provinces to make up the minimum amount of Land Revenue guaranteed under the Provincial Settlement and to avoid a minus Provincial balance at the

class settlement and to avoid a memory of states of the close of 1908-1909, respectively.

(6) Subject to the approval of His Majesty's Secretary of State, the Provincial Settlements of Madras and the United Provinces have been revised so as to place at the disposal of the Local Governments a larger share of the heads of revenue which are ordinarily divided between Imperial and Provincial. Parti-

culars of the changes will be found in Section VI.

(7) Subject to the usual reservation, a loan of 3 crores of rupees in India is announced. This is intended for Capital expenditure on Railways and Productive Irrigation Works. Of the sterling loan of £5,000,000 announced in January last, £746,000 will be realised after the 31st March 1908. Provision has also been made for renewing twice in 1908-1909 the India Bills. of £1,000,000 which were issued with a six months' currency in October 1907; for a fresh temporary loan of £500,000 in England; and for the discharge of Bombay, Baroda and Central India Railway debentures, of which £865,300 mature next year.

(8) Subject to the usual reservations, provision is also made for the raising of Capital through Railway Companies as follows: namely, for outlay on Companies' Railways £1,013,900, and for

expenditure on purchased Railways £3,900,000.

(9) Drawings of Council Bills are entered at £18,500,000; and provision has been made for the withdrawal of £1,500,000 from the Currency Chest in London, against an equivalent transfer from Treasury to Currency in India.

IV.—Capital Expenditure—

The following table shows the Capital Expenditure on Railways and Irrigation Works:-

	Accounts, 1906-1907.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909-
	R	R	R
RAILWAYS.			
Famine Protective lines Branch lines not on firm guarantee Provincial State line	14,47,61,592 51,626 5,99,868 13,432 14,54,26,518	15,00,00,000 1,28,000 2,61,000 17,000	15,00,00,000 11,000 2,54,000 4,000
IRRIGATION WORKS .	1,19,64,406	1,30,00,000	1,50,00,000
Total Railways and Irrigation Works	15,73,90,924	16,34,05,000	16,52,69,000

APPENDIX I. |

ACCOUNTS AND ESTIMATES.

Accounts	1906-1907
. Revised Estimates .	
Budget Estimates .	. 1907-1908
- anget Estimates .	. 1908-1909

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B.—STATEMENT of the EXPENDITURE charged to the REVENUES of India, in India and in	82-83
C.—STATEMENT Of RECEIPTS and DISBURSEMENTS Of the GOVERNMENT Of INDIA, in INDIA	84—87
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	02

I.—General Statement of the Revenue, and Expenditure charged to

W	-, }					For details, vide Statement.	Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
									-	The country of
Revenue—										
Principal Heads of Revenue-	PATE,						£	£	£	£ .
Land Revenue		•	•	•		A	19,793.791	20,226,100	18,525,000	19,960,20
Opium · · ·		•	•	•			5,660,528	4,851,100	5,222,900	4,842,90
Salt			•	• -			4,362,706	3,290,000	3,336,900	3,402,20
Stamps		•					4,029,908	4,167,600	4,235,300	4,361,70
Excise • • •						v	5,898,219	6,207,800	6,197,800	6,392,40
Customs	110					,,	4,351,692	4.595,500	4,964,000	5,000,30
Other Heads			•				4,690,091	4,839,000	4,718,300	4,946,6
Тот	TAL PRII	NCIPA	L He	ars			48,786,935	48,177,100	47,200,200	48,906,3
						A	972,193	951,000	980,800	1,014,6
Interest						•	Maria de la se			
Post Office			•		٠	. "	1,751,146	1,795,700	1,833,500	1,912,10
Celegraph	•	•		•	•	,,	953,006	991,900	1,004,100	1,037,90
Mint		٠	٠	•		,,	419,498	245,300	439,000	272,10
Receipts by Civil Departments .						,,	1,100,829	1,123,700	1,100,300	1,140,60
Miscellaneous • • •	•		4.*	•		,,,	939,651	713,700	654,000	524,30
Railways: Net Receipts					•	,,	12,983,823	13,654,800	12,929,400	13,729,50
irrigation				•		,,	3,532,917	3,420,900	3,448,000	3,640,30
Other Public Works • • •		•				**	287,863	243,100	254,300	244,50
Military Receipts				•		,,	1,416,743	1,182,800	1,146,600	1,016,7
· .	To	TAL R	PVRN	179			73,144,554	72,500,000	70,989,200	73,438,9

M. BHATTACHARYA,
Deputy Comptroller General

FORT WILLIAM,
FINANCE DEPARTMENT;
March 20, 1908.

Revenue, of the Government of India, in Inaia and in England.

	'For details, wide Statement.	Accounts,	Budget Estimate, 1907-1903.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
Expenditure—					
		£	2	2	£
Direct Demands on the Revenues	. В	8,909,118	9,133,300	8,922,000	8,962,30
Interest	. "	1,915,884	1,064,400	1,799,300	1,734,80
Post Office		1,602,933	1,689,800	1,717,100	1,815,60
Telegraph		1,126,205	1,080,100	1,090,500	the property
Mint		166,898	150,800	165,500	
Salaries and Expenses of Civil Departments		12,646,358	13,079,600	13,042,100	Same St.
Miscellaneous Civil Charges	. "	4,507,249	4,669,400	4,827,800	
Famine Relief and Insurance	1). "	1,009,743	999,800	1,182,000	
Railways: Interest and Miscellaneous Charges	. "	10,676,150	11,513,400	11,001,300	11,323,00
Irrigation	,	2,736,761	3,020,700	2,833,400	2,917,800
Other Public Works	,,	4,359,552	4,562,900	4,679,300	4,453,800
Military Services	>	21,586,086	21,279,100	20,520,500	20,754,400
Total Expenditure, Imperial and Provincial.		71,242,937	72,243,300	71,780,800	73,392,500
-Provincial Surpluses: that is, portion of Aflotments to Provincial Governments not spent by them in the year.	End of B	494,206	88,700		84,500
Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.		181,964	606,600	1,027,000	609,600
AL EXPENDITURE CHARGED TO REVENUE		71,555,179	71,725,400	70,753,800	72,867,400
Surplus .		1,589,375	774,600	235,400	571,500
Total .		73,144,554	72,500,000	70,989,200	73,438,900

0. T. BARROW, Comptroller General.

J. S. MESTON,
Secretary to the Government of India.

II. -General Statement of the Receipts and Disbursements of the

	For -			RECEIPTS.			
	details, vide Statement.	Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimat 1908-1909.		
		£	£	£	3		
Surplus · · · ·	С	1,589,375	774,600	235,400	571,500		
Railway and Irrigation Capital not charged to Revenue—			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Capital raised through Companies towards Outlay on State Railways (net)	С		2,650,000	1,895,900	3,900,00		
Profits on Rupee coinage appropriated to Railway Construc-	,			1,127,000	666,70		
Capital raised and deposited by Railway Companies (net) .	,,		1,190,400	352,100	1,013,90		
		And the second	199				
Debt, Deposits, and Advances—				0.6 9aa			
Permanent Debt (net Incurred)	С	4,166,102	4,914,900	10,846,800	1,795,6		
Temporary Debt (net Incurred)	27	•••		1,000,000	500,0		
Unfunded Debt (net Incurred)	39	737,317	684,800	513,400	453,5		
Deposits and Advances (net)		955,167	16,500				
Loans and Advances by Imperial Government (net Repay-			61,600	411,800			
ments)					*7/-		
Capital Account of Local Boards		1,587	1,700	1,700			
Remittances (net)		499,437	98,700		51,		
Secretary of State's Bills drawn		32,907,196	5 18,100,000	15,814,000	18,500,0		
TOTAL RECEIPTS		40,856,181	28,493,200	32,198,100	27,452,4		
Opening Balance—India		11,781,45	7 11,118,65	10,328,23	7 12,640,2		
England .		8,436,51		5,606,81	2 5,115,0		
TOTAL		61,074,15	7 43,925,67	6 48,133,14	9 45,207,0		

M. BHATTACHARYA,

Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 20, 1908.

Government of India, in India and in England.

	For details,	-	DISBUR	BEMENTS.	
and the second second	details, vide Statemen	Accounts	udget Estimate,	Revised Estimate,	Budget Estima
		£	٤,	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	С	797,627	833,300	866,700	1,000,000
Outlay on State Railways	,	7,915,041	7,215,100	8,253,900	8,555,100
Outlay of Railway Companies (net)	,	1,766,953	1,825,600	1,833,500	1,461,800
Capital raised and deposited by Railway Companies— (Net payments for discharge of debentures)	,	254,440			
Capital involved in Redemption of Railway Liabilities .	,			2,144,800	••
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		10,734,061	9,874,000	13,098,900	11,016,900
ebt, Deposits, and Advances—					
eposits and Advances (net)	c .			53,500	35,400
pans and Advances by Imperial Government (net Advances) pans and Advances by Provincial Governments (net Advances)	,	4,251			171,400
emittances (net)	,	581,430	141,900	1,817,000	35,800
Cretary of State's Bills paid	37	••		190,900	••
TOTAL DISBURSEMENTS	" -	33,819,366	18,103,900	15,217,600	17,989,000
* Closing Balance—India		45,139,108			29,248,500
England .		5,606,812	3,437,119	5,115,012	3,759,012
O. T. BARROW,		61,074,157	43,925,676		45,207,649

Comptroller General.

J. S. MESTON, Secretary to the Government of India.

A .- Statement of the Revenue of

	1	AC	COUNTS, 1906-19	907.		liane	
	1 NDI					(RUPER FIG	GURES,)
HEADS OF REVENUE.	(RUPER FIG	AURES.)	Total India (converted into £ at	England.	TOTAL.		
HEADS OF	Imperial.	Provincial.	into £ at R15=£1).		A STATE OF	Imperial.	Provincial.
***						-	A CONTRACTOR OF THE PARTY OF TH
Principal Heads of Revenue-	R	R	£ 10.703.701	۵	19,793,791 1	10,37,28,000	R 17,41,48,000
1.—Land Revenue	. 11,63,51,150	18,05,55,701	19.793.791 5,660,528		5,660,528	7,83,43,000	17,41,48,000
II.—Opium	. 8,49,07,922	8.65.255	5,665,528		4,362,706	5,00,53,000	
IIISalt	. 6,45,75,336	8,65,255 3,08,17,658	4,302,700		4,029,908	3,22,13,000	3,13,17,000
IV.—Stamps · · ·	. 2,96,30,957	3,08,17,058	5,898,219		5,898,219	5,51,92,000	3,77,75,000
V.—Excise	5,36,73,915	3,47,99,374	516,671		516,671	13,000	78,45,000
VI.—Provincial Rates	6,51,90,472	84,912	4,351,692		4,351,692	7,44,60,000	8r 60 con
VII.—Customs	. 1,31,48,772	82,08,037	1,423,787		1,423,787	1,36,70,000	85,62,000
VIII.—Assessed Taxes	. 1,52,36,733	1,12,62,287	1,766,601	2,310	1,768,911	1,50,78,000	57,92,000
IX.—Forest	5,26,704	51,69,327	379,736		- 379,73 ⁶ 600,986	4,78,000	57,02,000
X.—Registration	90,14,790		600,986	***		83,79,000	
	45,22,88,687	27,94,80,685	48,784,625	2,310	48,786,935	43,16,07,000	27,63,86,000
Total	84 12 100	21,43 305	723,761	248,432	972,193	93,78,000	27,18,000
XII.—Interest			1,751,146	-4410	1,751,146	2,75,03,000	
XIII.—Post Office	2,62,67,186	•••		ENGINEER DESIGNATION OF THE PROPERTY OF THE PR	953,006	1,48,77,000	
XIV.—Telegraph	1,41,66,341		944,423	8,583			100000000000000000000000000000000000000
	62,91,969		419,465	33	419,498	65,70,000	
XV.—Mint			221 423		271,423	2,93,000	36,69,000
Receipts by Civil Departments—	3,75,545	CONTRACTOR STREET, STR	271,423		251,718	3,11,000	34,05,000
XVILaw and Justice { Jails .	3,20,893		150,310	*** 57 55 *** 57 55 *** 100 100 100 100 100 100 100 100 100	150,310	1,23,000	22,10,00
XVII.—Police	. 1,23,751	21,30,902	143,962	olo september 1	143,962	"	20,96,00
XVIIIPorts and Pilotage		21,59,429	143,902		140,988	27,000	21,75,00
XIX.—Education	25,903		54,673	973	55,646	10,000	8,32,00
XXMedical	10,761		25 .0		86,782		11,58,00
XXI.—Scientific and other Minor Departments	art- . 1,74,743	11,17,469	Securior Seat Control (Section 1985)	634			CE CONTROL OF THE PARTY OF THE
ments	10,31,596	The second second	1,099,222	1,607	1,100,829	9,37,000	1,55,45,00
Miscellaneous-				66,414	191,887	13,00,000	9,49,00
XXII.—Receipts in aid of Superannuation,	,etc. 13,28,273				78,745		
XXII.—Receipts in aid of Superalination, XXIII.—Stationery and Printing	5.06,677	7 6,74,499	78,745	131	190,022		
XXIII.—Stationery and Frincing XXIV.—Exchange	28,50,328	8	190,022	21,065			
XXIV.—Exchange	40,19,180			CONTRACTOR SECURITION OF THE PERSON		SECOND COMPANY DESCRIPTION	
TOTAL	87,04,458	8 40,77,372	852,122	87,479	939,601	47,90,000	38,35,00
Railways-			25,780,848	230	25,781,078	8 41,13,18,530	0 92,0
XXVIState Railways (Gross Receipts)	38,66,26,526				12,855,945		
Deduct :- Working Expenses	· 19,27,50,064						
Surplus profits paid to Co	59,44,506	6	396,300		396,300		THE REAL PROPERTY.
	18,79,31,950		6 12,528,603	230	12,526,833	3 18,96,75,000	3,0
			398,801		398,801	33,79,000	10
XXVII.—Guaranteed Companies (Net Tr. Receipts)		7 *					•
Subsidised Companies (Govern	ment	Assess	25,917	30,272	56,189	3,00,000	00
share of surplus profits and Rement of Advances of Interest)	3,88,74	100 CO 10	DOS DESCRIPTION OF MARKET			NOT THE REAL PROPERTY AND ADDRESS OF THE PARTY	
ment of Advances of Interest)	19,43,02,71	19 -2,906	6 12,953,321	30,502	12,900		
rrigation-	1 63.3	80 2,05,71,096	6 2,342,231		2,342,231	1,34,96,000	00 1,92,24,0
XXIX.—Major Works: Direct Receipts	1,44,62,38	0 2,00,					
Portion of Land R	Reve- 1,51,04,71		1,006,981		1,006,981	PARTIES AND PROPERTY OF THE PROPERTY OF THE PARTIES	
nue due to Irriga		and the second second	183,705	5	183,70	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	SECTION AND SECTION ASSESSMENT
XXXMinor Works and Navigation	2 06 84 87		3,532,917	7	3,532,91	2,78,82,00	2,38,38,
Other Public Works-	. 3,000			THE PROPERTY OF		-	35,02,
Other Public Works	4,21,33	35,44,47	76 264,387	7 23,476	6 287,86	3 2,000,	0 001
Military Receipts-		A Part of the last		441.05	1 205.5	82,51,00	000
XXXII Army: Effective	98,03,37		653,558			14 YO 15 00	
Non-Effective	13,80,23		92,017			33	
Transport Caracterist Cares	1,11,83,61		745,575			05 01	
XXXIIIMarine	. 22,21,8	896	148,126			13 0 -0 0	,00
XXXIV.—Military Works	7,64,9		50,999	99	50,99	Military Commission Co	-
TOTAL			944,700	00 472,04	43 1,416,7	743 1,15,42,0	000 ""
		CONTROL CONTRO				0 -00	32,58,2
TOTAL REVENUE	3 . 75,70,42,7	785 32,70,08,54	72,270,08	89 874,46	65 73,144,55	54 72,01	

India, in India and in England.

TIMATE, 1	907-1908,	West and the state of		TEXT THE	BUDGET EST		Increase +			
otal India converted into £ at &15=£1).	England,	TOTAL.	Increase+ Decrease— as compared with Budget Estimate, 1907-1908,	(Rupas I	Provincial.	Total India (converted into £ at R15=£1).	En land.	TOTAL,	Decrease - of Budget, 1908-1909, as	Increase + Decrease - f Budget, 1908-1909, as compared with Revised Estimate, 1907-1908.
313									1908,	
5	٤.	· £	6 +	R	R	6	. F	5	5	6
,525,000		5,222,900	-1,701,100	7,26,43,000	PORT SHALL WAS STOLEN	19,960,200		19,960,200	- 265,900	+ 1,435,200
,222,900	***	3,336,900	+ 371,800	5,10,33,000		3,402,200		4,842,900	-8,200	-380,000
,336,900		4,235,300	+67,700	3,31,78,000	3,22,47,000	4,361,700		4,361,700	+112,200	4 65,300
,235,300		6,197,800	-10,000	4,87,32,000	4,71,54,000	6,392,400		6,392,400	+ 194,100 + 184,600	+126,400
523,900		523,900	-2,800	29,000	79,60,000	532,600		532,600	+ 5,900	+ 194,600
964,000		4,954,000	+368,500	7,50,05,000	***	5,000,300		5,000,300	+ 404 800	+ 36,300
,482,100	4	1,482,100	+49,200	1,26,94,000	1,01,22,000	1,521,000		1,521,000	+88,100	+ 38,900
741,000	700	1,741,700	-148,100	1,42,98,000	1,33,83,000	1,845,400		1,845,400	-44,400	+ 103,700
412,000		412,000	+ 20,900	49,600	64,00,000	429,900		429,900	+38,800	+17,900
558,600		558,600	-39,900	92,65,000		617,700		617,700	+ 19,200	+ 59,100
7,199,500	700	47,200,200	-976,900	43,25,27,000	30,10,68,000	48,906,300		48,996,300	+ 729, 200	+ 1,706,100
806,400	174,400	980,800	+ 29,800	93,98,000	40,61,000	897,300	117,300	1,014,600	+ 63,600	+33,800
		1,833,500	+ 37,800	2,86,81,000		1,912,100		1,912,100	+ 116,400	Charles of the College of
1,833,500		Company of the last of the las		- 15 YE TO DO S	241015-00076			A CONTRACTOR OF THE PARTY OF TH		4 78,600
991,800	12,300	1,004,100	+ 12,200	1,54,93,000	***	1,032,900	5,000	1,037,900	+ 46,000	+ 33,800
438,000		438,000	+ 192,700	40,82.000	11.00	272,100	• • • • • • • • • • • • • • • • • • • •	272,100	+ 26,800	-165,900
264,100		264,100	-9,000	3,14,000	37,57,000	271,400		271,400	-1,700	+ 7.200
247,800		247,800	-17,100	3,09,000	35,76,000	259,000		259,000	-5,900	+7,300
155,500		155,500	+ 5,100	1,20,000	20,62,000	145,500		145,500	-4,900	-10,000
139,700	•••	139,700	-10,800		22,03,000	146,900		146,900	-3,600	+7,200
146,800	•••	146,800	+3,400	27,000	24,02,000	161,900		161,900	+ 18,500	+15,100
56,200	900	57,100	-500	22,000	8,77,000	59,900	900	60,800	+ 3,200	
88,700	600	89,300	+5,500	1,60,000	12,58,000	94,500	600	05100	+ 11,300	+ 5,800
1,098,800	1,500	1,100,300	-23,400				1,500	95,100	+16,900	
1,090,000		1,1		9,52,000	1,61,35,000	1,139,100	1,300	1,140,000	+ 10,900	+40,30
149,900	69,200	219,100	+ 23,000	13,18,000	5,80,000	126,500	68,600	195,100	-1,000	-24,00
88,900	**	88,900	+13,200	6,25,000	6,90,000	87,700		87,700	+ 12,000	-1,20
60,000	***	60,000	-73,300						-133,300	-50,00
276,200	9,800	286,000	-22,600	11,03,000	22,69,000	224,800	16,700	241,500	-67,100	-44,50
575,000	79,000	654,000	-59,700	30,46,000	35:39,000	439,000	85,300	524,300	-189,400	-129,70
AR 400 000	200	100	1.6-8.000		LES AND S				A SHEEPING	
27,427,300	200	27,427,500	+ 678,000	43,59,98,000	92,000		200	29,072,900	+ 2,323,400	100 How Harman Heat of Stella Local Stella
14,357,400		14,357,400	-1,193,300	22,43,15,000	80,000	14,959,700		14,959,700	-1,795,600	-602,30
424,700	***	424,700	-23,800	65,40,000		435,000		435,000	-35,100	-11,30
12,645,200	200	12,645,400	-539,100	20,51,43,000	12,000	13,677,000	200	13,677,200	+ 492,700	+ 1,031,80
225,300	0	225,300	-184,700	•				••	-410,000	THE RESERVE OF THE PARTY OF THE
									1010	223,30
20,000	38,700	58,700	-1,600	2,82,000		18,800	33,500	52,300	- 8,000	-6,40
12,890,500	38,900	12,929,400	-725,400	20,54,25,000	12,000	13,695,800		13,729,500	+ 74,700	
0 a 9 a 000								-514-31544	NA STENE KAN	
2,181,300	***	2,781,300	-37,900	1,47,43,000	2,06,17,000	2,357,300		2,357,300	+ 138,100	+ 176,00
1,031,800	***	1,031,800	+ 100	1,37,53,000	23,46,000	1,073,300		1,073,300	+ 41,600	+41,50
234,900		234,900	+ 64,900	8,42,000	23,03,000		THE RESERVE OF THE PERSON NAMED IN COLUMN TWO	209,700	+ 39,70	NO DESCRIPTIONS TO PROPERTY.
3,448,000	1	3,448,000	+27,100	2,93,38,000	2,52,66,000	3,640,300		3,640,300	+ 219,40	+ 192,3
252,700	1,600	254,300	+11,200	3,57,000	33,11,000	244,500		244 500	+1,40	T 4 4 6 6
SEC. 200							***	244,500	CONTRACTOR OF THE PARTY OF THE	- 9,8
550,100 81,000	346,100		-47,500 -8,100	CONTRACTOR OF THE PARTY OF THE		432,000		782,800 98,400	THE RESERVE AND ADDRESS OF THE PARTY OF THE	THE RESERVE TO SECURITION OF THE PARTY OF TH
631,100	377,100	W CONTROL OF THE PARTY OF THE P	-55,600	TOTAL STREET	TO DESCRIPTION OF			The state of the s		
81,700	The ALEST OFF MAINS	81,700	+11,500			78,800	可可是是自己的	AL SHALL SHA		AND STREET, ST
35,700		56,700	+7,900	THE RESERVE OF THE PARTY OF THE	SHIP OF THE PROPERTY OF THE PARTY OF THE PAR	NA 100 CO. SERVICE STATE OF THE PARTY OF THE	THE SHARE	78,800	ATT AND DESCRIPTION OF THE PERSON OF THE PER	RING THE RESIDENCE OF THE PARTY
	***	E DESCRIPTION OF THE PROPERTY OF	THE RESERVE THE PARTY OF THE PA			56,700		56,700	+7,90	
0,303,700	377,100	The state of the s	-36,200	95,83,000		638,900	377,800	1,016,700	-166,10	-129,9
	685,500	70,989,200	-1,510,800	73,88,82,000	35,33,92,00	72,818,30	620,600	73,438,900	THE RESIDENCE PROPERTY.	THE RESERVE OF THE PERSON NAMED IN

B.—Statement of the Expenditure charged to the

		ACC	OUNTS, 1906-19	07.		REVISED		
HEADS OF EXPENDITURE.	(RUPES F	IA.	Total India (converted into £ at	England.	TOTAL.	(RUPER F	IA.	
	Imperial.	Provincial.	Ris=Li).			Imperial.	Provincial.	
-	· P	P	6	6	£	O R	R	
Direct Demands on the Revenues— 1.—Refunds and Drawbacks	28,11,767	8,38,604	243,358		243,358	27,37,000	9,12,000	
2.—Assignments and Compensations .	86,37,369	93,09,439	1,196,454		1,196,454	87,24,000	93,81,000	
Charges in respect of Collection, vis.r-						-60		
3Land Revenue	71,46,556	4,31,50,430	3,353,132	1,677	3,353,922	76,87,000	4,51,33,000	
4Opium (including cost of Production)	2,86,74,217	14,381	363,119	1,370	364,489	54,60,000		
5Salt (including cost of Production) .	2,72,137	10,17,361	85,966	100,300	186,266	2,85,000	10,76,00	
6.—Stamps	25,72,639	15.45,294	274,529	80	274,609	25,71,000	18,41,000	
7.—Excise	142	66,137	4,419		4,419		86,00	
g.—Customs	25,85,802	4,13,632	199,952	222	200,184	30,73,000		
10,—Assessed Taxes	1,88,142	1,69,276	23,828		23,828 948,866	1,93,000	1,71,0	
11.—Forest	83,91,691	57,01,461	939,543	9,323	199,431	87,58,000 2,10,000	59,56,00	
12.—Registration	2,39,007	27,52,456	199,431				29,50,00	
TOTAL .	6,69,51,874	6,49,78,471	8,795,356	113,762	8,909,118	6,46,21,000	6,75,05,00	
nterest— 13.—Interest on Debt	3,62,06,429	92,90,203	3,033,109	4,870,244	7,903,353	3,65,51,000	1,00,74,00	
Deduct-Amounts chargeable to	3,78,07,002		2,520,467	3,027,943	5,548,410	4,02,70,000		
Railways†			828,433	106,798	935,231	57,11,000		
Irrigation	51,00,899	73,16,589	020,433	100,798	933,201	57,11,000	74,59,000	
Remainder chargeable on Ordinary	-67,10,472	19,73,614	-315,791	1,735,503	1,419,712	-94,30,000	26,15,000	
14.—Interest on other obligations	74,42,458	114	496,172		496,172	75,24,000	•••	
TOTAL .	7,31,986	19,73,728	180,381	1,735,503	1,915,884	-19,06,000	26,15,00	
		1/1993						
15.—Post Office · · · ·	2,31,03,709		1,540,247	62,686	1,602,933	2,48,38,000		
16.—Telegraph	1,21,48,295		809,886	316,319	1,126,205	1,27,75,000		
17.—Mint	19,58,645	•••	130,577	36,321	166,898	20,00,000		
Salaries and Expenses of Civil Departments	0	1.00.08.000	1,244,827	280,008	1,524,835	86,62,000	1,05,10,00	
18.—General Administration	85,93,438 9,81,429	1,00,78,973	2,540,030	466	2,540,496	8,52,000	3,78,31,00	
19.—Law and Justice { Courts	19,43,474	1,07,01,736	843,014	90	843,104	19,72,000	1,09,35,00	
20.—Police · · · ·	21,60,186	5,08,34,881	3,533,005	1,700	3,534,705	23,12,000	5,44,28,00	
21.—Ports and Pilotage		24,14,142	160,943	67	161,010		28,23,00	
22.—Education	3,84,566	1,97,51,807	1,342,425	6,157	1,348,582	5,61,000	2,10,67,00	
23.—Ecclesiastical	18,82,920		125,528	378	125,906	18,71,000	1,18,68,00	
24,—Medical	6,59,882	1,13,97,127	803,801	12,587	816,388	7,03,000	11,00,00	
25.—Political	1,50,90,413	7,53,297 42,84,503	1,056,247	3,786	601,299	56,06,000	48,58,00	
26.—Scientific and other Minor Departments	52,59,585	1000000 F000000000000000000000000000000	636,272		CONTROL OF THE PARTY OF T			
Miscellaneous Civil Charges—	3,69,55,893	14,73,35,490	12,286,092	360,266	12,646,358	3,35,98,000	15,55,20,00	
27.—Territorial and Political Pensions . 28.—Civil Furlough and Absentee Allow-	33,77,795		225,187	10,460	235,647	34,48,000		
ance	4,686		312	243,015	243,327	5,000		
29 Superannuation Allowances and Pensions	11,00,518	1,30,41,625	942,810	2,004,949	2,947,759	11,45,000	1,35,88,00	
30.—Stationery and Printing	14,92,199	64,37,889	528,673	115,320	643,996	22,12,000	66,79,00	
32.—Miscellaneous	12,86,887	49,69,969	417,123	19,400	436,523	11,47,000	57,68,00	
TOTAL .	72,62,085	2,44,49,483	2,114,105	2,393,144	4,507,249	79,57,000	2,60,35,00	
Famine Relief and Insurance-			500 B. Mary 1988					
33.—Famine Relief	6,97,142	40,64,724	317,458		317,458	54,88,000	22,51,00	
34.—Construction of Protective Railways 35.—Construction of Protective Irrigation	51,626	**********	3,442	A POLICE EN	3,442	1,20,000		
Works	52,55,507		350,367	6,093	356,460	59,10,000		
36.—Reduction or Avoidance of Debt .	49,85,746		332,383		332,383		37,50,00	
TOTAL .	1,09,90,021	40,64,724	1,003,650	6,093	1,009,743	1,15,26,000	60,01,00	
Carried over .	16,01,02,508	24.28,01,895	26,860,294	5,024,094	31,884,388	15,53,89,000	25,76,77,00	
	, , , , , , , , , , , , , , , , , , , ,		尼亚州 省600	原源 经高级经济				
	100	INDIA	CCOUNTS, 1906	1907.	INDIA.	D ESTIMATE,		
Supplied to the supplied of th		Amount in E	1000 COLUM	and, TOTAL,	Amount in Eq	uivalent Engls	Ed. TOTAL.	
† Included under the following heads :-			R15 = £1.	8 E	Rupees. R	15 = £1.	300 5,262,1	
State Kallways—Interest on Debt . Ditto —Interest chargeable against Companies	on Advances	3,41,50,247	2,276,683 2,76	3,302 5,039,985 4,641 508,425	3,63,12,000 2	2.841	,500 5,202,1	
				300,445	37,30,000			
	TOTAL	3,78,07,002	2,520,467 3,02	7,943 5,548,410	4,03,70,000 2	,684,700 3.125	,800 58,14.	

Revenues of India, in India and in England.

	1		Increase Decrease	STREET, STREET	BUL	GET ESTIMA	TE, 1908-1909.		Income	1.
Total Ind (converte into £ a R15=£1	t Engla	nd, Toral,	as compan with Budg Estimate, 19	THE RESIDENCE PROCESSION OF THE PROPERTY OF TH	INDIA. PRE FIGURES.)	Total In (conversinto &	ted	•	Increase + Decrease - of Budget, 1908-1509, as compare	Decrease of Budget,
	-	•		Imperia	d. Provinc	Dec O	at England	TOTAL.	as compared with Budge Estimate	mate, 1907
4	£		1 5	R					1907-1908.	1908.
243.30	00	243,300		26,30,0	9,05,	£ 2000	6	6		
1,207,00	10	1,207,000	+ 16,8	85,90,0				235,70	0 + 14,200	7,6
	.,,	00 2 500 500	The Table		94,00,	000 1,203,7		1,203,70	+ 13,500	EST 18 18 18 0 EST 18 0 P. 20
3,521,40		3,522,500	-1,9	30,01,0	4,97,31,	000 3 574 7				3,3
1,661.50		1,003,200	-141,6	-,,90,	000	1,486,4		313/4,00	+ 50,400	+ 52,3
364,000	164 53 55 55 55 55	304,300	-6,4	2,03,0		340,2		-,407,00	-317,200	-175,6
90,700	A 100000 miles	-931700	+4,5	CONTROL CONTROL OF A STREET AND				010,00	2-1-0	
294,100		294,200	-20,7	~9194,0				FO STATE OF THE PARTY OF		+17,1
5,700	2500 252 05425 00000	5,700	+ 1,90		93,0			303130	EC COMPANY OF STREET AND ADDRESS OF STREET	
204,900	(4) 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	205,500	-2,00	33,16,0		221,10		6,20	7 2,400	
24,300		24,300		1,93,0	0,90,0		STATE OF THE STATE		.3,700	+ 15,70
980,900		903,000	-85,30		73,92,0			25,50	,	NOT THE REAL PROPERTY OF THE PERSON OF THE P
210,700	V (100 (200 (200 (200 (200 (200 (200 (200	210,700	+ 1,60	16,0	32,62,0			218,50	0	4,70
8,808,500	113,50	8,922,000	-211,30	5,75,63,0	7 40 50 5			THE PERSONAL PROPERTY AND ADDRESS.	THE RESERVE THE PARTY OF THE PA	+ 7,80
3,108,300	4,991,50	00 8000 800		3173,03,0	7,49,32,0	8,833,00	129,300	8,962,30	0 -171,000	+ 40,30
		0,099,000	+ 149,10	3,55,63,00	0 1,21,37,0	00 3,180,00	5,153,700	8,333,70		1-130
2,684,700	3,129,80	5,814,500	+450,40	0 4,19,47,00						+ 233,90
878,000	100,60	987,600	4 ****	925338 KSEPLOROSSY 85Y 1322 RPB00 1946		2,796,50	3,283,600	6,080,10	+ 184,800	-265,60
	20.0000000		+ 135,30	47,89,00	0 90,30,00	00 921,20	0 111,400	1,032,600		
454,400	1,752,10	0 1,297,700	+734,80	-1,11,73,00	o or on or				+ 90,300	-45,00
501,600	•••	501,600	+10	77,08,00	d'	CONTRACTOR OF THE PERSON NAMED IN		1,221,000	+ 050,100	-76,70
47,200	1,752,100	1,799,300				513,800		513,800	+12,300	+ 12,200
111	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	- 1,799,300	+734,900	- 34,65,00	31,07,00	00 -23,900	1,758,700	1,734,800		
6== 000	61,200	\cdot							+670,400	-64,500
655,900	A 2000 March 2000	1,717,100	+ 27,300	2,63,85,000		1,759,000	56,600	1,815,600	100	0.3100000000000000000000000000000000000
851,700	238,800	1,050,500	+ 10,400	1,34,08,000	5			A STREET OF STREET	+125,800	+ 98,500
133,300	32,200	165,500	+14,700	THE RESIDENCE OF THE PARTY OF T		893,900		1,094,600	+ 14,500	+4,100
				17,50,000		116,700	31,000	147,700	-3,100	-17,800
284,800	337,600	1,622,400	+41,100	87,74,000	1 06 21 22					-7/100
578,900	300	-,5/5,=00	+ 49,400	8,46,000			378,100	1,674,400	+93,100	+ 52,000
860,500	1,800	002,300	+35,900	19,97,000				2,595,400	+65,600	+ 16,200
782,600 188,200	2,400	3,785,000	-11,200	28,63,000	5,84,05,000		100	869,400	+43,000	+ 7,100
2008/07/34	500	188,400	+400		30,64,000		1,500	4,086,100	+ 289,900	+301,100
441,900	7,900	1,449,600	-4,900	7,04,000	2,36,63,000	CONTROL PROPERTY AND ARRESTS OF	100	204,400	+ 16,400	+16,000
838,100	400	125,100	-6,800	19,35,000		129,000	8,300	1,632,800	+ 178,300	+183,200
09,200	6,200	844,300	-1,800	8,26,000	1,58,73,000		11,000	129,400	-2,500	+4,300
597,600	5,700	814,900	-119,700	1,21,31,000	10,96,000		3,800	1,124,300	+ 278,200	+ 280,000
311000	73,300	770,900	-19,900	58,28,000	56,03.000		73,400	885,600	-49,000	+ 70,700
506,500	435,600	13,042,100					731400	835,500	+44,700	+64,600
29,900		-3,542,100	-37,500	. 3,59,04,000	16,74,97,000	13,560,100	477,200	14,037,300	+957,700	100-
	23,000	252,900	+ 15,000	33,81,000		225,400	10,500			+995,200
300	339,000	339,300	+ 26,900					235,900	-2,000	-17,000
82,200	2,024,000			5,000	100 Mg	300	337,500	337,800	+ 25,400	-1,500
92,700	136,000	3,006,000	-600	11,56,000	1,40,75,000	1,015,400	2,043,500	3,058,900	+ 52,100	
61,000	39,700	728,700	+84,200	15,78,000	67,52,000	555,300	109,300	664,600	+20,100	+ 52,700
56,100 2		500,700	+32,900	9,86,000	34,21,000	293,800	29,000	322,800	-145,000	-64,100
2,100	,561,700	4,827,800	+158,400	71,06,000	2,42,48,000	2,090,200	0 500 0		-40,000	177,900
16,000		•		,,,,,,,,,,,		2,090,200	2,529,800	4,620,000	-49,400	207,800
8,500		516,000	+455,900	80,51,000	51,56,000	880,500		880,500		
	3,000	8,500	+ 6,200	11,000		700			+820,400	+ 364,500
4,000	13,500	407,500						700	-1,600	-7,800
0,000		250,000	-59,200	58,65,000		391,000	9,000	400,000	-66,700	
8,500			-220,700		37,50,000	250,000		250,000	-220,700	-7,500
-	13,500	1,182,000	+ 182,200	1,39,27,000	89,06,000	1,522,200	0.000			••
7,700 5,2	208,600	32,746,300	. 0				9,000	1,531,200	+531,400	+ 349.200
Bro	STIMATE, 19		+879,100	5,25,78,000	27,86,90,000	28,751,200	5,192,300	33,943,500	+ 2,076,300	+1.100.00
PUBCKT P	STIMATE TO	00.	SERVICE CONTRACTOR AND	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. THE	A THE PROPERTY OF PARTY OF PAR	AND STREET, ST	THE RESERVE OF THE PARTY OF THE	SCHOOL STREET,	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	+1,197,200

BUBORT ESTIMATE, 1908-1909

INDIA.

OME 10.

R 15=£1.

R 2.

R 15=£1.

R 2.

R 15=£1.

R 2.

R 15=£1.

R 1

B.—Statement of the Expenditure charged to the

	All I	ACCC	UNTS, 1906-1907	1.			REVIS
HEADS OF EXPENDITURE.	(Rupse F	A. IGURES-)	Total India (converted into £ at	England,	TOTAL.	(Rupes Fi	GURES.)
	Imperial.	Provincial.	Ris=Ei).			Imperial,	Provinci
<u> </u>	R		5	£	ک ک	*	R
Brought forward .		24,28,01,896	26,860,294	5,024,094	31,884,388	15,53,89,000	25,76,77,0
Railways—			2,276,683	2,763,302	5,039,985	3,63,12,000	
38.—State Railways: Interest on Debt .	3,41,50,247		2,270,003				**
Annuities in purchase of Railways				2,869,366 148,896	2,869,366		
Sinking Funds			••		148,896	***	
Interest chargeable against Companies on Advances.	36,56,755		243,784	264,641	508,425	39,58,000	•••
Interest on Capital depo- sited by Companies .	5,99,118		39,941	1,369,081	1,409,022	12,20,000	
on - Guaranteed Companies : Surplus Pro-							
fits, Land, and Supervision .	6,25,535		41,702		41,702	2,95,000	•
Interest				584,751	584,751	57,000	
40 Subsidized Companies : Land, etc	4,31,378	86,009	34,493	•••	34,493	2,48,000	51
41.—Miscellaneous Railway Expenditure .	5,84,037	8,613	39,510		39,510	11,59,000	18
Total .	4,00,47,070	94,622	2,676,113	8,000,037	10,676,150	4,32,49,000	69
					944,632	72,71,000	75,0
rrigation- 42.—Major Works: Working Expenses .	67,11,764	74.57.723	944,632	106,798	935,231	57,11,000	74.5
Interest on Debt .	51,09,899	73,16,589	828,433 856,898		856,898	27,59,000	1,01,5
43Minor Works and Navigation	27,55,566	24 10 400 50000000000000000				100 March 100 Co. 100	2,51,1
Total .	1,45,77,229	2,48,72,216	2,629,963	106,798	2,736,761	1,57,41,000	-15-140
Other Public Works- 44.—Construction of Railways charged to							
Provincial Revenues	98,05,718	13,432 5,45,42,760	895 4,289,899	68,758	895 4,358,657	1,07,89,000	5,83,5
45.—Civil Works			4,209,099				
Total .	98,05,718	5,45,56,192	4,290,794	68,758	4,359,552	1,07,89,000	5,83,71
Military Services—		Service Services	13,464,641	3,092,900	16,557,541	20,12,04,000	
46.—Army: Effective	20,19,69,620		674,464	2,425,840	3,100,304	99,60,000	
Non-Ellective	21,20,86,585		14,139,105	5,518,740	19,657,845	21,11,64,000	
			275,579	386,789	662,368	36,80,000	
46AMarine	41,33,693	400000000000000000000000000000000000000	1,068,594	58,921	1,127,515	R PROTOS CONTRACTOR OF SERVICE	
47 A.—Special Defences (1902)	14,11,302		94,087	44,271	138,358		
Total ,	23,36,60,496		15,577,365	6,008,721	2f,586,086	DEL PURI SERRE MENEDODI EDIDANI CEL	
						1	
						1	
Total Expenditure, Imperial and Provincial	45,81,93,021	32,23,24,926	52,034,529	19,208,408	71,243,937	45,74,56,000	34,12,33
Add-Portion of Allotments to Provincial							13.00
Governments not spent by them in the year		74,13,096	494,206		494,206		
Deduct-Portion of Provincial Expenditure		741-31-90				-	
defrayed from Provincial Balances.		27,29,478	. 181,964		181,964	•	1,54,00
Total Expenditure charged to Revenue	45,81,93,021	32,70,08,544	52,346,771	19,208,408	71,555,375	45,74,56,000	32,58,27

Capital	Expenditure not char	rged	to	Rev	enu	e—
	8.—State Railways			•		

49.-Irrigation Works

51.- Redemption of Liabilities

200	80	-	~	ш	44.67	Sec. let	eritio.	abside

1950		۸,	INDI		
T	England,	Equivalent in & at RIS=£1.	Amount in Rupees.		
No. of Concession,	2,551,691 79,368	5,363,350 718,259	R 8,04,50,245 1,07,73,884		
8,	2,631,059	6,081,609	9,12,24,129		

Tomas

Revenues of India, in India and in England-continued.

	1	1	Decrease .		BUDGE	T ESTIMATE	, 1908-1909.		Increase+	1
Total India (converte into Lat R15=L1)	AND RESERVED AND THE	I. TOTAL	as compar	ed (Ru	INDIA.	Total India (converte into £ a)	England.	Total.	Decrease — of Budget, 1908-1909, as compared with Budget	Increase + Decrease — of Budget, 1908-1909 as compared with Revised Estimate
6	- ·			Imperia	l. Provincia	al. R15=£1		,	Estimate, 1907-1908.	1907-1908.
27,537,7	27 (20) 1909 (20) 10 (20) 10 (20)		300 +879,	R	R	£	5	6		
			10/9,	15,25,78,0	27,86,90,0	00 28,751,2	00 5,192,30		+ 2,076,300	9
2,420,80	2,841,3	00 7.55								+ 1,197,200
-,4-0,	2,047,5	5,262,1	-455,3	3,77,62,0		2,517,5	2,995,10	5,512,600		
•••	2,869,4	2,869,4	00				1293,.	3,312,00	-204,800	+250,500
	154,1			200			3,268,20	3,268,20	+398,800	+398,800
263,90	0 288,5	552,40	00 +4,9	00 41,85,0	00	11	159,60		+ 5,700	+ 5,500
81,30	0 1,383,50	00 1,464,80				279,0	288,50	567,500	+20,000	+15,100
			-45,7	15,26,0		101,70	1,592,00	1,693,700	+ 183,200	
19,700	•									+228,900
3,800	576,60	580,40								
19,900	3 N. V. S.	19,90							-30,800 -587,500	-19,700
78,500		78,50		PARTY AND DESCRIPTION OF THE PARTY OF THE PA				68,100	+ 24,700	-580,400 +48,200
2,887,900	8,113,40			- 111310	21,00	53,30	0	53,300	TO PLEASURE STREET, STOP THE REAL PROPERTY.	-25,200
2,007,900	0,113,40	11,001,30	-512,10	4,52,51,00	43,000	3,019,60	0 8,303,400	0		T.
984,900		984,900	0 +52,80	62,54,00	0 80.00			11,323,000	-190,400	+321,700
878,000	109,600	987,600	0 -135,30					976,400	+44,300	-8,500
860,900	•••	860,900	-104,80				***,400	1,032,600	-90,300	+45,000
2,723,800	109,600	2,833,400	-187,30				-	908,800	-56,900	+47,900
				*,44,70,000	2,76,26,000	2,806,400	111,400	2,917,800	-102,900	+84,400
									10.00	
1,100	•••	1,100	. 90							
,609,500	68,700	4,678,200			5,49,05,000	300	Control of the state of the sta	300		
,610,600	68,700	4,679,300	+ 116,400		0/13/-0/	4,392,600	00,900	4,453,500	-109,100	-800 -224,700
	- / - / - / - / - / - / - / - / - / - /			1,09,03,000	5,49,09,000	4,392,900	60,900	4,453,8co	-109,100	The Manual Control of the Control of
,413,600	2,223,300	15,635,900	-575,600	20,54,10,000		13,694,000	2.700			225,500
664,000	2,453,700	3,117,700	-20,700	1,01,91,000		679,400	2,130,100 2,469,000	15,824,100 3,148,400	-388,400	+187,200
,077,600	4,677,000	18,754,600	-596,300	21,56,01,000				3)-40,400	+ 10,000	+30,700
245,900	262,600	513,500	-9,900	36,97,000		14,373,400 246,500	4,599,100	18,972,500	-378,400	+ 217,900
,066,700	67,500	1,134,200	-124,900	1,74,46,000		1,163,100	226,800	473,300	-50,100	-40,200
95,700	22,500	118,200	-27,500	4,55,000		30,300	36,100	1,199,200	-59,900	+65,000
485 000	5001600						13,000	109,400	-36,300	-8,800
485,900	5,034,600	20,520,500	—758,600	23,71,99,000		15,813,300	4,941,100	20.754.400		
				•				20,754,400	-524,700	+233,900
										- And
245,900 1	18,534,900	71,780,800	-462,500	46,04,83,000	36,12,68,000	54,783,400	18,609,100			
							10,009,100	73,392,500	+1,149,200	+1,611,700
		•			1062.000					
	-			"	12,67,000	84,500		84,500		900
27,000	•	1,027,000	-509,100		91,43,000	600 600			-7,200	+501,900
	-	-			•	609,600		609,500)	. 301,900
218,900 11	8,534,900	70,758,800	-971,500	46,04,83,000	35,33,92,000	54,258,300				
		1				34,030,300	18,609,100	72,867,400	+1,142,000	+2,113,600
R	EVISED EST	TIMATE, 1907-	1908.	BL	DEST ESTIMA	TR took				
INDIA.	uivalent			IND		1900-1909				
Deea II	& at	England.	Total,	Amount in	Equivalent in £ at	Roginson				
R				Rapees.	in £ at R15=£1.	England,	Total.			
	\$	7	£	R	6	,				
	751,700	2,264,800	8,253,900	8,23,52,000		3,065,000	6			**
		85,000	£ 6 6,700	1,45,79,000	971,900	100 m	1,000,000			19 M
01,000	770 00 1	00100	NETS AND CONTRACTOR OF THE PERSON OF THE PER		THE RESERVE OF THE PARTY OF THE	SHIP SHEET SHEET	,,000			
61,000 6,	770,800	2,349,800	9,120,600	9,69,31,000	6,462,000	3,093,100	9,555,100			

C .- Statement of Receipts and Disbursements of the

	. Accor	INTS, 1905-1907	7.	REVISED ESTIMATE, 1907-1908.			BUDGET ESTIMATE, 1908-1909			
	India.	England.	Total.	India.	England.	Total.	India.	England.	lotal.	
Revenue (from Statement A)	£, 72,270,089	£. 874,465	£ 73,144,554 1,589,375	£ 70,303,700	685,500	£ 70,989,200 235,400	£ 72,818,300	620,600	£ 73,438,90 571,50	
Railway and Irrigation Capital not charged to Revenue Capital raised through Companies towards out- lay on State Railways				1,895,900		1,895,900	3,900,000		3,900,00	
Profits on Rupee coinage appropriated to Railway Construction				1,127,000		1,127,000	666,700	··	• 666,7	
OUTLAY OF RAILWAY COMPANIES— Repayments NET	613,653	1,557	615,210	1,271,600	1,500	1,273,100		500	5	
RAISED AND DEPOSITED BY RAILWAY COM- FANIES— On account of Sub- scribed Capital NET	48,267	84	48,351 o	8,600	1,382,000	1,390,600 352,100	13,900	2,420,600	2,434,5 1,013,5	
Permanent Debt Incurred— Sterling Debt— India Stock Madras Railway Debenture		2,000,000	Train -		7,754,000 2,144,800			746,000		
Rupee Debt— Rupee Loan	3,000,000	2,000,000	5,000,000	1,666,700		11,565,50 10,846,80	2,000,000		2,746,0 1,795,	
Temporary Debt Incurred— lemporary Loans . NET .	2,535,000		2,535,000		1,000,000	1,000,00	00	2,500,000	2,500, 500 ,	
Unfunded Debt— Deposits of Service Funds Savings Bank Deposits . TOTAL NBT	98,507 4,440,380 4,538,887		4,538,88 737,31	96,70 4,359,90 4,456,60	0 .	4,456,66 513, 4		0	4,520, 453	
Deposits and Advances— Balances of Provincial Allotments Appropriation for Reduction or Avoidance of Debt	494,200		13/13	250,00		-	84,50		. *	
Deposits of Local Funds- District Funds . Other Funds . Railway Funds . Deposits of Sinking	3,402,33 785,60	4		3,502,50 799,10 17,20	00		3,641,30 800,00			
Funds Gold Standard Reserve Currency Reserve Bonds drawn Currency Reserve Gold transferred	:			11,50		o	12,00		RECEIVED RIVER	
Departmental and Jud cial Deposits Advances Suspense Accounts Exchange on Remittane Accounts, net	21,990,3, 5,018,6, 47,00	48 47 17,063 		23,013,1 5,289.7 238,7	00	00	22,844,2 3,931,7 6,5	00 11,100		
Miscellaneous . Total NET	15,6	63 4,449,726	955	3,7 34,259,5 167	5,010,40		900 32,236,9 0 116,156,7	3,477,100	35,714	
Carried over	. 119,142,3	59 7,325,83	2	114,98,69	17,978,20		110,130,7	911	1	

Government of India, in India and in England.

		ACCOUNTS, 1	900-1907.	REVI	SED ESTIMAT	E, 1907-1908.	Run	GET ESTIMAT	E, 1908-1909.
	India	. England	l. Total.	India.	England,	Total.	India.	England.	Total.
Expenditure, Imperial an Provincial (from State		£	£	£	£	£	£	£	£
ment B) Add—Provincial Surpluse transferred to	S	19,208,40	71,242,93	53,245,90	0 18,534,900	71,780,80	54,783,400	18,609,100	73,392,50
"Deposits" Deduct - Provincial De ficits charged to "Deposits")		494,206				84,500	·	84,500
"Deposits" .	(C)	71 19,208,408	181,964			1,027,00	609,600		
Railway and Irrigation Capital not charged to Revenue— OUTLAY ON IRRIGATION		71 19,208,408	71,555,179	52,218,900				18,609,100	72,867,40
WORKS	718,2	59 79,368	797,627	781,700	85,000	866,700	971,900	28,100	1,000,000
OUTLAY ON STATE RAIL WAYS	5,363,3	2,551,691	7,915,041	5,989,100	2,264,800	8,253,900	5,490,100	3,065,000	8,555,100
Capital Charge involved in redemption of Lia- bilities— Madras Railway									
					2,144,800	2,144,800			
Companies— Payments for Capital outlay NET		14 1,265,549	2,382,163 1,766,953	1,078,000	2,028,600	3,106,600 1,833,500	- 185,000	1,647,300	1,462,300 1,461,800
BY RAILWAY COM- PANIES— Payments for discharge		30,							
of Debentures		302,791	302,791 254,440		1,038,500	1,038,500		1,420,600	1,420,600
Permanent Debt Dis- charged— Sterling Debt— Madras Railway Deben- tures.									0
B. B. C. I. Railway De- bentures				•••	134,700				A second
upee-Debt-	•	749,930			500,000			865,800	
4 p. c. Loans 3½ p. c. Loans Stock Notes	83,384 554			82,700				475	
Stock Notes	•••			600			83,300		
TOTAL .	• 83,998	-	00-0	700			300	***	
NET .	• 03,990	749,300	833,898	84,000	634,700	718,700 0	84,600	\$65,800	950,400
Temporary Loans NET nfunded Debt—	2,535,000	•••	2,535,000					2,000,000	2,000,000
Special Loans Deposits of Service Funds	213			400			200		0
Savings Bank Deposits.	87,364 3,713,993			90,100			91,900		
TOTAL .	3,801,570		3,801,570	3,852,700		2012	3,975,300		
eposits and Advances— Balances of Provincial Allotments			3,00	3,943,200		3,943,200	4,067,400		4,067,400
Deposits of Local Funds—	181,964 3,199,815			1,027,000			609,600		4 1 1 1 1 1 1
Other Funds Railway Funds	796,270			780,700			3,620,300	***	
Gold Standard Reserve Currency Reserve : sums invested	4,000,000	3,353,481		80,200	4,501,200		790,000	3,417,000	
Departmental and Judi-	1,045,000	31,726			69,700		::	50,600	
Suspense Accounts Accounts Accounts	1,608,615 4,468,657 634,423	257,937	2:	2,731,800 5,229,200 19,400	52,900		2,818,400 3,765, 3 00 3,500	7,100	
Miscellaneous	15,938	75			200				
NET .	5,987,803	3,643,219	39,631,022	THE RESERVE OF THE PARTY OF THE	4,624,000	39,323,400 3 53,500	2,274,700	3,474,700	35,749,400
Carried over 10	1,953,365 2	7,800,926	- 99	3,794.300 3	1,355,300	STATE WINDS	6,962,000	1,110,600	35,400

C .- Statement of Receipts and Disbursements of the

	Ac	COUNTS, 1906	-1907.	REVISED	ESTIMATE, 19	907-1908.	BUDGET	BUDGET ESTIMATE, 1908-1909,			
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total,		
	£	£ .	£	£ 114,989,600	£ 17.078.200	٤	£	£ 9,764,800	£		
Brought forward • •	119,142,359	7,325,832		114,989,000	17,970,200		110,150,,	9,70-6,-			
	45		*		•						
Loans and Advances by Imperial Government .	336,504		336,504	541,800		541,800 411,800			244,300 0		
								•	*		
Loans and Advances by Provincial Governments Ner .	610,654		610,654 0	694,300		694,300	1,621,500		1,621,500		
Capital account of Local Boards.	64,235		64,235 1,587	37,700		37,700 1, 7 00			0		
Remittances— Inland Money Orders Other Local Remittances	25,812,013			27,333,300 341,100			29,000,000 344,700	SELECTION OF THE PROPERTY AND ADDRESS OF THE PARTY OF THE	***		
Other Departmental Accounts	371,304	••		830,500	at the speciments of		294,400		· · · · · · · · · · · · · · · · · · ·		
Net Receipts by Civil Treasuries from— Post Office Guaranteed Railways Public Works	552,361 603,042 3,249,662			646,800 370,600 4,254,200	•••		409,500				
Net Receipts from Civil Treasuries by— Telegraph	149,443			166,100			166,100				
Marine	178,135			212,100 13,116,700			13,510,900		agram s		
Remittance Account between England and India— Transfers through											
Paper Currency Reserve Purchase of silver Railway transactions Other	3,625,000 12,633,218 2,129,807 758,240	3,794		1,100,000 4,573,500 3,225,000 827,900	1,901,300		5,060,900 1,31@,000	1,500,000 4,653,500 789,200			
TOTAL	63,049,652	2,543,813	65,593,465 499,437		6,252,500	63,250,300	57,499,500	6,942,700	64,442,200		
NET .			497,10,					3. 1998. 1994.			
Secretary of State's Bills drawn		32,907,196	32,907,196	·	(a) 15,814,000	15,814,000	·	18,500,000	18,500,000		
TOTAL RECEIPTS .	183,203,404	42,776,841		173,261,200	40,044,700		175,522,000	35,207,500			
Opening Balance .	11,781,457	8,436,519		10,328,237	5,606,812		12,640,237	5,115,012			
GRAND TOTAL .	194,984,861	51,213,360	•	183,589,437	45,651,512		188,162,233	7 40,322,512			

⁽a) In addition to £530,000 for remittance of the Gold Standard Reserve.

M. BHATTACHARYA,
Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 20, 1908.

Government of India, in India and in England-continued.

		ACCOUNTS, 19	1907.	REVISI	ED ESTIMATE,	1907-1908.	BUDG	ET ESTIMATE,	1008-1000
	India.	England.	Total.	India.	England.	. Total.	India.	England.	Total.
	2	٤	£	£	£	£	£	6	6
Brought forward	101,953,36	27,800,926		98,794,30	31,355,300	•	96,962,00	31,110,600	
Loans and Advances by Imperial Government . NET	340,75	5	340,75			130,000	415,70	o	415.70
Loans and Advances by Provincial Governments NET	1,192,082	•••	1,19 2 ,08 581,43	75 75		2,511,300 1,817,000		o	1,657,30
Capital Account of Local Boards	62,648		62,64	36,000		36,000		186 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Remittances— Inland Money Orders . Other Local Remittances Other Departmental Accounts	25,769,126 2,901 364,007			27,353,300 339,700		·	29,000,000 344,700		
Net payments into Civil Treasuries by— Post Office Guaranteed Railways Public Works	608,889 603,042 2,954,778			830,500 590,300 370,600			409,500		
Remittance Account	152,234 178,971 12,987,427			166,100 212,100 13,116,700			166,100 226,700 13,510,900		
between England and India— Transfers through Paper Currency Reserve Purchase of Silver Railway transactions Other	2,600,000 4,277 437 1,062,317	2,775,000 12,370,929 2,133,164 526,529		3,500,000 1,901,300 1,257,500	925,000 4,516,300 3,225,000 514,900		1,500,000 4,653,500 1,656,000	5,060,000	
TOTAL . 4	7,288,406	17,805,622	65,094,028	54,260,000	9,181,200	63,441,200	58,938,100	5,452,900	64,391,000
ecretary of State's Bills	3,819,366		33,819,366	(a) 15,217,600		15,217,600	17,989,000		
Closing Balance . 16		5,606,548		70,949,200 4	5,115,012	15	2,200,137	36,563,500	17,989,000
GRAND TOTAL . 194.	.984,861 51	1,213,360	18	3,589,437 45	5.651.519		8,162,237 4		

⁽a) In addition to £530,000 for payment from the Gold Standard Reserve.

O. T. BARROW, Comptroller General.

J. S. MESTON, Secretary to the Government of India. D .- Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	•								•	
	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in £ at R15 = £1.
Accounts, 1906-1907.	R	R	R	R	R	R	R "	R	R	\$
Balance at end of 1905-1906	40,35,120	42,92,149	63,50,164	1,12,61,898	47,91,467	60,67,740	88,09,531	80,66,214	5,36,74,283	3,578,285
Added in 1906-1907 .	17,52,134	18,90,516			7,95,747	•••	12,17,745	17,56,954	74,13,096	494,206
Spent in 1906-1907 .			1,98,541	18,77,455		6,53,482			27,29,478	181,964
Balance at end of	57,87,254	61,82,665	61,51,623	93,84,443	55,87,214	54,14,258	1,00,27,276	98,23,168	5,83,57,901	3,890,527
Revised Estimate, 1907-1908.	4.1									7
Balance at end of 1906-1907	57,87,254	61,82,665	61,51,623	93,84,443	55,87,214	54,14,258	1,00,27,276	98,23,168	5,83,57,901	3,850,527
Added in 1907-1908 .			***	The course speaking	•••		•••		***	***
Spent in 1907-1908 .	8,34,000	30,95,000	21,57,000	22,52,000	35,89,000	19,44,000	2,51,000	12,84,000	1,54,06,000	1,027,000
Balance at end of 1907-1908	49,53,254	30,87,665	39,94,623	71,32,443	19,98,214	34,70,258	97,76,276	85,39,168	4,29,51,901	2,863,527
Bucget Estimate,		•								
Balance at end of 1907-1908 (including balances of absorbed										
\$2 / 1884 P. B.	49,60,796	30,87,665	39,99,215	71,32,589	20,00,132	35,15,712	97,76,276	85,85,280	4,30,57,665	2,870,578
Added in 1908-1909 .				•••		2,47,000	10,20,000		12,67,000	84,500
Spent in 1908-1909	16,37,000	18,88,000	23,67,000	7,42,000	20,00,000			5,09,000	91,43,000	609,600
Balance at end of	33,23,796	11,09,665	16,32,215	63,90,589	132	37,62,712	1,07,96,276	80,76,280	3,51,81,665	2,345,478

M. BHATTACHARYA, O. T. BARROW, J. S. MESTON,
Deputy Comptroller General. Comptroller General. Secretary to the Government of India.

PORT WILLIAM, FINANCE DEPARTMENT; March 20, 1908.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

	-	Acc	counts, 190	06-1907.		Revis	ed Estimate			
REVENUE AND EXPENDITURE.		Exper	nditure.		1	-	1	19	08-1909.	
	Revenue.	Refunds and Assign- ments.	Cost of Collection and Pro- duction	n Receipt	ts. Net Charg		Net Charge	s. Net Receipt	s. Net Charge	
Revenue Heads. Land Revenue (excluding that	7	£	8	£	7	6	-			
due to Irrigation) Opium Salt Stamps Excise Provincial Rates Customs Assessed Taxes Forest Registration Tributes	19,793,791 5,660,528 4,362,706 4,029,908 5,898,219 516,671 4,351,692 1,423,787 1,768,911 379,736 600,986	726,959 3,463 267,533 44,202 62,757 1,886 119,193 7,460 5,284 845 200,230	3,353,92: 1,913,29: 364,48: 186,26: 274,60; 4,44: 290,18: 23,82: 948,86: 199,431	3,743,77 9 3,730,68 5 3,799,44 0 5,560,85 5 510,36 4 4,032,31 1,392,49 8 14,76	13 14 10 13 16 15 10 11	14,258,70 3,556,16 2,702,20 3,993,00 5,837,40 517,30 4,651,50 1,450,40 199,90 360,30	000000000000000000000000000000000000000	£ 15,649,90 3,351,70 2,789,40 4,102,60 5,940,90 5725,50 4,672,80 1,488,30 790,00 210,30 422,60	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Total deduction from Revenue	48,786,935	1,439,812	7,469,306	39,877,81	7	38,278,200	0	39,944,00	0	
Expenditure Heads.	-	8,909	,118			1				
Services . Interest	972,193	1,915			943,69	1	818,500		*	
nercial Telegraph	1,751,146 953,006 12,983,823	1,602, 1,126,	205	148,213	172.10	116,400		96,500	720,20	
Public C. 1	3,532,917	10,676, 2,736,		2,307,673 796,156	3	1,928,100		2,406,500	56,70	
rks. Civil works, &c	287,863	4,359,			4,071,68		4,425,000	722 500		
Depart-	419,498	166,		252,600		272,500		124,400	4,209,30	
Superannuation	191,887	2,947,			11,545,52		11,941,800		12,896,700	
llaneous J Exchange Miscellaneous Other heads	190,022	436,5	523	190,022	2,755,872	60,000	2,787,100		2,863,800	
e Relief Famine Relief	78,745	317,4			1,044,222		214,700 1,232,000		81,300	
Insurance \ Other heads		692,2	185		317,458 692,285		516,000 666,000		880,500	
ry Services Army Effective Non-effective Marine Military works Special Defences (1902)	1,095,514 122,055 148,175 50,999	16,557,5 3,100,3 662,3 1,127,5 138,3	04 68 15		15,462,027 2,978,249 514,193 1,076,516 138,358		14,740,700 3,005,700 431,800 1,077,500		650,700 15,041,300 3,050,000 394,500 1,142,500	
	3,144,554	71,242,9	37	1,901,617	Y	/	118,200	L	109,400	
cial Ac- { Surplus		312,2	42		312,242		791,600	46,400		
Total . 73	,144,554	71,555,1	79	1,589,375*		235,400		525,100		
Surplus						-33,400		571,500		
Railway and Irrigation Capital Capital raised through Compa State Railways	inies towar	rds outlay	O.D.	1,589,375		235,400		571,500	*	
Profits on Rupee coinage ap	propriated	for Railwa	(net)			1,895,900		3,900,000		
Capital raised and deposited by Outlay on Irrigation Works Outlay on State Railways . Outlay of Railway Companies		: ::	(net)		254,440 797,627 7,915,641	1,127,000 352,100	866,700 8,253,900	666,700 1,013,900	1,000,000	
Capital involved in Redemption Permanent Debt Temporary Debt	of Railway	Liabilities	- (net)	4,166,102	1,766,953	10,846,800	1,833,500 2,144,850		1 461,800	
Deposits, Loans and Advances by Imperia	cial Congres	ent	· (net) · (net) · (net)	737,317	4,251	1,000,000 513,400 411,800		1,795,600 500,000 453,500		
Deposits and Advances Remittances			-(net)	1,587	581,430	1,700	1,817,000		171,400 35,800	
Secretary of State's Bills drawn Secretary of State's Bills paid			(net)	499,437 2,907,196	45 C. A. J. S. C. S. C. S.	15,814,000	53,500	51,200	35,400	
			· (net)	0.5.0	33,819,366		15,217,600	18,500,000	7,989,000	
alance . { Opening Balance			(net) 2	0,217,976	45,139,108 15,935,049	15,935,049	30,377,900 17,755,249	27,452,400 17,755,249	29,248,500	
									15,959,149	

M. BHATTACHARYA,
Deputy Comptroller General.

. O. T. BARROW, Comptroller General.

J. S. MESTON, Secretary to the Government of India.

FORT WILLIAM,
FINANCE DEPARTMENT:
March 20, 1908.

APPENDIX II.

Memorandum by the Joint Secretary, Military Finance, on Military expenditure in the years 1907-1908 and 1908-1909.

This memorandum is concerned with the expenditure both Special and Ordinary incurred in England and India under the four Budget heads "46—Army," "46A—Marine," "47—Military Works," and "47A—Special

2. Special expenditure consists of outlay on-

(1) Measures connected with Lord Kitchener's scheme for the Reorganisation and Redistribution of the Army.

(2) Other special measures for the improvement of military administration which had been initiated prior to the year 1904-1905. In this case the expenditure on such measures is treated as Special only to the extent by which it exceeds the budget provision made in

(3) All expenditure connected with the scheme for the re-armament and

improvement of coast and frontier defences.

(4) All other new measures which add appreciably to military expenditure. If the maximum cost of such a new measure, adding the full amount of recurring expenditure in any one year to the initial outlay, exceeds R20,000 (or R50,000 in the case of buildings), the cost is debited to the grant for Special expenditure.

The balance of military expenditure outside special outlay of these descriptions is classed as Ordinary.

1.—REVISED ESTIMATE, 1907-1908.

A .- SPECIAL EXPENDITURE.

3. The following table shows the provision for Special expenditure in the 1907-1908. Budget of the current year and the probable expenditure of the year as now Special

estimated:-				ore expenditu	e of the y	ear as now Special
Army— Home		R 18,28,000		, R 1907	Estimate,	Expenditure. Budget Budget and minus Revised. Revised compared.
India . Total		1,55,56,000	1,037,100	12,99,000	86,600 732,000	~
Marine -	•	1,73,84,000	-1,158,900	1,22,79,000	818,600	340,300
Home India	*19	10,78,000	71,900	6,14,000 2,62,000	40,900 17,400	
Total • Military Works-	•	13,01,000	86,800	8,76,000	58,300	28,500
Home India		88,80,000	592,000	2,60,000 67,46,000	17,300 449,800	
Total Special Defences		88,80,000	592,000	70,06,000	467,100	124,900
India .	•	3,00,000	20,000 125,700	3,38,000	22,500 95,700	
Total Total under		21,85,000	145,700	17,73,000	118,200	27,500
all heads— Home India GRAND TOTAL		32,06,000	213,700 1,769,700	25,11,000 1,94,23,000	167,300 1,294,900	
* OKARD TOTAL	- 2	-97,50,000	1,983,400	2,19,34,000	1,462,200	521,200

1907-1908. Special

(i) Special Defences.

(ii) Marine.

(iii) Military Works.

(iv) Army.

4. The Special grant was reduced in 1907-1908 from 31 crores (£2,166,700) the amount which it was originally intended to provide annually for the financing of the schemes of Reorganisation and Redistribution and other measures of the schemes of Reorganisation and Redistribution and other measures involving special expenditure, to 250 lakhs (£1,666,700) supplemented by an addition of $47\frac{1}{2}$ lakhs (£316,700) on account of large lapses which had occurred in the previous year. The amount which will be spent during the current year is now estimated at $219\frac{1}{3}$ lakhs (£1,462,200) or a little over 78 lakhs (£521,200) less than the provision made in the Budget.

5. The whole of this lapse with the exception of about 7 lakhs (£46,400) has occurred in India. It includes under Special Defences a saving of A lakhs (£27,500) due to the postponement of work pending the reconsideration.

of 4 lakhs (£27,500) due to the postponement of work pending the reconsideration of certain questions relating to the armament of the sea-ports. A lapse of 4½ lakhs (£28,500) occurred under Marine, owing to the suspension of the construction of the Irrawaddy, and to part payment for the new vessel to replace the Investigator having been made in England at the end of 1906-1907, instead of in the current year.

6. The decrease under Military Works amounted to 183 lakhs (£124,900), and was almost entirely due to delay in initiating a number of measures forming part of the Redistribution scheme: particularly those relating to Quetta and Nowshera, and to the provision of accommodation for Artillery officers and units, the construction of which was deferred in consequence of the delay in proceeding with the schemes mentioned in the next paragraph.
7. The decrease under Army amounted to 51 lakhs (£340,300), and was

mainly due to smaller expenditure than had been anticipated on the following measures :-

(1) Reorganisation of Horse and Field Batteries and Ammunition Columns. As explained in the Memorandum on Military Expenditure attached to the Financial Statement for 1907-1908, this scheme was modified on the advice of the Army Council. The details have only been recently settled, and meanwhile it has been necessary to defer a portion of the intended expenditure.

(2) Rearmament of Horse and Field Artillery. The short expenditure on this measure was partly due to the output of the Ordnance Factories being less than was anticipated.

(3) Conversion of two bullock draught Heavy Batteries into fully horsed

Progress with this measure has been delayed with reference to questions of armament and accommodation.

(4) Creation of two additional Batteries of Native Mountain Artillery. There has been unanticipated delay in the supply of guns and equipment from Home.

(5) Increase of Reserves of Artillery and Small Arms Ammunition, and of Rifles.

(6) Construction of lines for Native Troops and purchase of land for this purpose. This decrease is mainly due to the postponement of certain Redistribution measures to which reference has already been made.

(7) Formation of a Native Cavalry Regiment from the Deoli and Erinpura Squadrons.

8. On the other hand, the failure to work up to the original provision for these and other measures has made it possible to allot funds to other projects, including the purchase of rifles from England, the construction of accommodation for an additional battalion of British Infantry and for two additional Gurkha battalions at Quetta, and for an additional battalion of British Infantry and for Royal Artillery at Jubbulpore, and also the improvement of the water-supply at Lahore Cantonment and Chakrata, and repairs to the coast defences at Manora which were severely damaged by a cyclonic storm.

9. The funds provided in the Budget for Special expenditure in the current year were applied in the first place to meeting the recurring outlay on measures undertaken in previous years. Rupees 174 lakhs (£118,200) have been expended in the prosecution of the scheme for the improvement and rearmament of coast defences. Nearly 50 lakhs (£332,600) were spent on Military Works measures appertaining to Reorganisation and Redistribution, including the construction of buildings at Quetta, Nowshera and Jubbulpore, and about 20 lakhs

Special measures undertaken : (i) By reallotment.

(ii) From Budget provision.

(£134,500) were expended on other works chargeable to the Special grant. Under Marine the principal item was the payment of $4\frac{1}{2}$ lakhs (£30,000) for the new vessel to replace the *Investigator*. The expenditure under Army enabled the scheme for increasing the number of the officers of the Native Army by 350 to be completed; new and more favourable Pension Rules were introduced for the Native Army, the reorganisation of the Staff and Establishments of for the Native Army; the reorganisation of the Staff and Establishments of Mountain Batteries was taken in hand; and progress was made with a number of the measures mentioned in paragraph 7 above, though not to the full extent

anticipated in the Budget.

10. Thus against a total provision of 297.50 lakhs (£1,983,400), Special summary.
expenditure to the extent of 219.34 lakhs (£1,462,200) is likely to be incurred in the current year; the difference is made up of 51.05 lakhs (£340,300) under Army, 4.25 lakhs (£28,500) under Marine, 18.74 lakhs (£124,900) under Military Works and 4.12 lakhs (£27,500) under Special Defences. With the exception of 1 lakhs (£46,400), the whole of the lapse has occurred in India, the cause, as already stated, being the postponement of Schedule measures or inability to carry already stated, being the postponement of Schedule measures or inability to carry

them out to the extent anticipated.

B .- ORDINARY EXPENDITURE.

14. The following table compares the provision for Ordinary expenditure in 1907-1908. the Budget of the current year and the probable expenditure as now estimated:-

Budget and Revised compared.

	Bud 1907-	get, 1908.	Revised	Estimate,	Saving on Budget (+), Excess over	B
Army— Home . India .	R . 6,95,33,000 . 20,33,47,000	£ 4,635,600 13,556,400	R 6,88,56,000 20,01,84,000	£ 4,590,400 13,345,600	Budget (—).	
Total Marine—	• 27,28,80,000	18,192,000	26,90,40,000	17,936,000	+ 256,000	
Home India	31,73,000 33,76,000	211,500 225,100	34,00,000	226,700 228,500	***	
Total	65,49,000	436,600	68,27,000	455,200	-18,600	
Military Works— Home India .	· 4,05,000 · 96,02,000	27,000 640,100	7,53,000	50,200	-10,000	N. A.
Total Total	1,00,07,000	667,100	1,00,07,000	667,100	· Nil	
Total under all hear Home India	7,31,11,000	4,874,100 14,421,600	7,30,09,000	4,867,300		,
GRAND TOTAL	28,94,36,000	19,295,700	28,58,74,000	19,058,300	+ 237,400	

12. Marine charges are about 23 lakhs (£18,600) in excess of the Budget Cause of excess or owing mainly to an increase of 21 lakhs in Home outlay on stores.

13. Ordinary Military Works expenditure is met from a fixed grant which (ii) Military is expected to be fully spent.

14. The Revised Estimate under Army shows an improvement of 38.40 (iii) (a) Army-lakhs (£256,000) of which 6.77 lakhs (£45,200) occurred in England and Home.

31.63 lakhs (£210,800) in India. The decrease under Home expenditure includes in the expected outlay on stores a reduction in a large diminution (£71,100) in the expected outlay on stores; a reduction in payments due to the War Office owing to the early adjustment of advances made on behalf of India; and a decrease in the cost of the Indian Trooping Service : partly counterbalanced by an increase in the expenditure on furlough allowances, and by the transfer from the Indian to the Home account of certain charges for the purchase of mules.

1907-1908. Ordinary Expen-Cause of excess or saving-contd.

(iii) (b) Army India.

15. The improvement of 31.63 lakhs (£210,800) in the Indian expenditure is partly nominal, as beside the saving arising from the transfer already mentioned, there is a reduction of $5\frac{1}{2}$ lakhs (£36,700), counterbalanced by a corresponding diminution of receipts, in connection with the new arrangements for the supply of malt linear which and at the context of the supply of malt liquor, which under the system introduced on the 1st January 1908, the soldier will obtain direct from the contractors. There are also large fluctuations, including savings of about 9 lakhs (£60,000) due to a temporary shortage in the strength of British and Native troops, of 6½ lakhs (£43,300) arising from the absence of officers on leave, and of 8½ lakhs (£56,700) in rail and other transport observes. charges. Certain economies, particularly those connected with the reorganisation of the Supply and Transport Corps and the reduction of the Army Bearer Corps, also contribute to the total improvement.

16. The saving would have been much larger but for additional expenditure on the feeding of the army, amounting to about 123 lakhs (£85,000), which resulted from the prevailing high prices, and the expenditure on the Bazar Valley Field Force, which is estimated at $7\frac{1}{2}$ lakhs (£50,000) to be brought to account within the current year, beside 1 lakh (£6,700) of arrear charges to

come forward in 1908-1909.

17. The total Ordinary expenditure under all heads shows a decrease of over $35\frac{1}{2}$ lakhs (£237,400), the result of an increase of $2\frac{3}{4}$ lakhs (£18,600) under Marine and an improvement of about $38\frac{1}{2}$ lakhs (£256,000) under Army. As will be seen from the foregoing explanations the principal causes of this improvement are the reduction in the demand for stores from Home, savings due to shortage in the strength of troops and absence of officers, and various economies, permanent or temporary, the total decrease arising from these causes being partly counterbalanced by extraordinary expenditure on feeding charges and Special Services.

C .- TOTAL MILITARY EXPENDITURE, ORDINARY AND SPECIAL.

1907-1908. Total Expenditure-Ordinary and Special.

18. The following statement compares the total Military expenditure, i.e., Ordinary and Special taken together, as shown in the Budget and Revised Estimates of the current year:-

	F 19	Budget, 107-1908.	Revised Estimate, 1907-1908.			
out the second	Ŕ	£	Ŕ	£		
Army— Home India	. 7,13,61,000	4,757,400 14,593,500	7,01,55,000	4,677,000		
Total	29,02,64,000	19,350,900	28,13,19,000	18,754,600		
Marine— Home India	42,51,000	283,400 240,000	40,14,000	267,600 245,900		
Total	. 78,50,000	523,400	77,03,000	513,500		
Military Works Home	. 4,05,000	27,000 1,232,100	10,13,000	67,500 1,066,700		
Total	. 1,88,87,000	1,259,100	1,70,13,000	1,134,200		
Special Defences— Home · ·	3,00,000		3,38,000	22,500		
Total	21,85,000	145,700	17,73,000	118,200		
Total under all heads- Home India	7,63,17,000	5,087,800	7,55,20,000 23,22,88,000	5,034,600 15,485,900		
GRAND TOTAL	. 31,91,86,000	21,279,100	30,78,08,000	20,520,500		

19. The Revised Estimate shows a decrease of 1134 lakhs (£758,600) made up of a lapse of over 78 lakhs under Special expenditure and a saving of over 35% lakhs in Ordinary charges, the reasons for which have been explained

D .- MILITARY RECEIPTS.

20. Certain receipts are credited under Army, Military Works, and Marine. 1907-1908. These arise mainly from payments by His Majesty's Government against Receipts. charges incurred on their account, and rents of quarters, sales of stores, and recoveries on certain issues to soldiers, such as dairy produce, rum, and in certain cases clothing.

21. The following table shows the Budget and the Revised Estimates of

receipts in 1907-190	Budget,		Revis Estim 1907-1	ate,
Army	R • 1,59,57,000 • 10,53,000 • 7,32,000	1,063,800 70,200 48,800	R 1,51,22,000 12,26,000 8,50,000	1,008,200 81,700 56,700
Total	. 1,77,42,000	1,182,800	r,71,98,000	1,146,600

1,77,42,000

Total

22. The decrease of 5'44 lakhs (£36,200) in total receipts is mainly due to the change in the system of supplying malt liquor already referred to.

E.-NET MILITARY EXPENDITURE.

23. Deducting the receipts from the gross expenditure, the net Military 1907-1908. expenditure for 1907-1908 was taken at R 30,14,44,000 (£20,096,300) in the Net Expenditure Budget, and is now estimated at R29,06,10,000 (£19,373,900).

BUDGET ESTIMATE, 1908-1909.

A .- SPECIAL EXPENDITURE.

24. The following tables compare the Budget provision of 1908-1909 with 1908-1909. the Budget and Revised Estimates for 1907-1908 :-Special Expenditure. Revised Estimate, Budget, Budget, 1907-1908. Budget 1908-1909 1907-1908. 1908-1909. compared with R R R Budget and Revised 1907-1908. 9,88,000 12,99,000 18,28,000

Home 1,55,56,000 1,09,80,000 1,39,60,000 India 1,22,79,000 1,49,48,000 Total 1,73,84,000 Marine-1,55,000 6,14,000 10,78,000 Home 2,23,000 2,62,000 2,74,000 India 8,76,000 4,29,000 13,01,000 Military Works 2,60,000 Home 88,80,000 67,46,000 79,81,000 India Rupee 70,06,000 88,80,000 79,81,000 Total Special Defences 3,00,000 3,38,000 11,87,000 Home 18,85,000 14,35,000 4,55,000 India 16,42,000 21,85,000 17,73,000 Total Total under all heads-25,11,000 32,06,000 23,30,000 Home 1,94,23,000 2,26,70,000 India 2,65,44,000 2,97,50,000 2,50,00,000 GRAND TOTAL 2,19,34,000

1908-1909.	
Special Expe	ndi-
ture-(contd	.)

	or areal ?	1/3/200	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909-
na n	enta-	de Line on Falley	£	£	· £ to
A	Home	rovi acu	1,037,100	86,600 732,000	65,800 930,700
	India	Total	1,158,900	818,600	996,500
	Marine— Home		71,900 14,900	40,900	10,400
	India	Total .	86,800		28,700
Sterling figures.	Military Work	(S	592,00	17,300	532,100
Sterlin	india .	Total	592,00	467,100	532,100
	Special Defe	nces—			
	Home India		20,0	22,500 00 95,700	79,100 *
		Total	145,7	00 118,200	109,400
	1				
	Total under	all heads—			***************************************
	Home India		1,769,7		1,511,400
	G	RAND TOTAL	. 1,983,	400 - 1,462,200	1,666,700
			() () () () () () () () () ()		* * * * * * * * * * * * * * * * * * *

Amount of Special

Special measures to be undertaken. 25. For the coming year the Special grant has again been restricted to 250 lakhs (£1,666,700), and in view of the general financial situation no addition has been made on account of the heavy lapse accruing in the current year. Recurring expenditure on account of measures carried out between 1904-1905 and 1907-1908 absorbs 98 lakhs (£653,300) out of the total grant, and the sum available for new expenditure is thus restricted to 152 lakhs (£1,013,400). The bulk of this sum is required for carrying on measures already in progress. The bulk of this sum is required for carrying on measures already in progress.

These include works connected with Special Defences and the Redistribution Scheme, and also, among others, the following measures the cost of which is chargeable to Army :-

The addition of two batteries of Native Mountain Artillery.

(2) Increase in the reserve of rifles.

(3) Reorganisation of Horse and Field Batteries and ammunition columns.

 (4) Re-armament of Horse and Field Batterie
 (5) Provision of lines for native trace. Provision of lines for native troops and purchase of land for this purpose,

(6) Increase to the Native Army Reserve.

The usual provision has been made for new Military works of an ordinary character but costing more than R50,000 (£3,300) in each case; and funds have also been allotted for a few new measures of minor importance, or are held in reserve for others which are still under consideration.

B .- ORDINARY EXPENDITURE.

26. The following statements compare the Budget provision, for 1908-1909 1908-1909. with the Budget and Revised Estimates of 1907-1908.

	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
/Army—	R	R	R
Home India	. 6,95,33,000	6,88,56,000 20,01,84,000	6,79,99,000
Total	. 27,28,80,000	26,90,40,000	26,96,40,000
Marine— Home India Total Military Works Home	· 31,73,000 · 33,76,000	34,00,000	32,46,000
Total	65,49,000	68,27,000	66,69,000
Military Works Home India	• 4,05,000 • 96,02,000	7,53,000 92,54,000	5,42,000 94,65,000
Total	1,00,07,000	1,00,07,000	1,00,07,000
Total under all Home India	. 7,31,11,000 21,63,25,000	7,30,09,000 21,28,65,000	7,17,87,000 21,45,29,000
GRAND TOTAL	. 28,94,36,000	28,58,74,000	28,63,16,000

Budget, 1908-1909 compared with Budget and Revised, 1907-1908.

	Army— Home . India .	•	£ 4,635,600 13,556,400	£ 4,590,400 13,345,600	4,533,300 13,442,700
1	Total	T	18,192,000	17,936,000	17,976,000
figures	Marine— Home . • India .		211,500 225,100	226,700 228,500	216,400 228,200
	Total		436,600	455,200	444,600
Sterling	Military Works- Home . India .	-	27,000 640,100	50,200 616,900	36,100 631,000
	Total		667,100	667,100	667,100
•	Total under all h Home . India .	eads-	4,874,100	4,867,300	4,785,800
	GRAND TOTAL		19,295,700	19,058,300	19,087,700

Causes of excess or decrease as compared with Budget

27. As compared with the current year's Budget, Marine charges show a 1907-1908:—
small increase of about 11 lakhs (£8,000). The Military Works fixed grant (ii) Marine.
stands as before at about Rs. 1 crore.

28. Army expenditure shows a decrease of 17 lakhs (£113,700) in India and about $15\frac{1}{2}$ lakhs (£102,300) in England, or a total of about $32\frac{1}{2}$ lakhs (£216,000) in all. The improvement as regards Home expenditure is mainly due to a reduction of £130,000 in the provision for stores, the diminution in demands from India being mainly under Ordnance.

(iii) (a) Army-Home.

29. The provision for Ordinary expenditure in India includes an addition of 324 lakhs (£215,000) to meet increased charges on account of feeding. On the other hand, there is a nominal reduction of 23 lakhs (£153,70) in consequence of the disappearance from the accounts of the malt liquor charges (together with the corresponding receipts) owing to the change of system already explained. But for this special expenditure and nominal saving, the provision for Ordinary expenditure in India would have been 26½ lakhs (£175,400) less than that made in 1907-1908. This is in some measure attributible to economies such as those already mentioned in connection with the Supply and Transport Corps and the Army Boston Corps. the Army Bearer Corps. A further improvement is expected with regard to railway charges in view of the recent revision of the system of rates. The charges on account of the Aden Delimitation Commission now cease, and a reduction of $3\frac{1}{2}$ lakhs (£23,300) is anticipated in connection with the Tibet Mission, owing to the withdrawal of the bulk of the troops.

30. The total Ordinary Military expenditure for the coming year is expected to fall below the provision made for the current year by 311 lakhs (£208,000) and approximates closely to the Revised Estimate.

C .- TOTAL EXPENDITURE, ORDINARY AND SPECIAL.

31. The following tables compare the total Military expenditure under the oos-1009. otal Expenditure various heads, as provided in the Budget and Revised Estimates of the current year and in the Budget for 1908-1909 :-

		1	Budget, 907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
			R	R	R
1	Army—				
	Home	. 2	7.13,61,000	7,01,55,000	6,89,87,000
	Total .	2	9,02,64,000	28,13,19,000	28,45,88,000
SE P					
	Marine-				
	Home India	1000	42,51,000	40,14,000 36,89,000	34,01,000
	Total		78,50,000	77,03,000	70,98,000
		_	See and a	7	
res.	Military Works -				
Rupee figures.	Home		4,05.000	10,13,000	5,42,000
Rup	Total		1,88,87,000	1,70,13,000	1,79,88,000
	Special Defences—		A STATE		o
	Home .		3,00,00	3,38,000	4,55,000
	Total		21,85,00	17,73,000	16,42,000
	Total under all heads	_			
	Home India .		7,63,17,00	7,55,20,000	7,41,17,000
	GRAND TOTAL		31,91,86,00	30.78,08,000	31,13,16,000

			*	Budget, 1907-1908.	Revised Estimates	Budget, 1908-1909
	Army—			£	£	£
-	Home India			4,757,400	4,677,00 0 14,077,600	4,599,100
		Total	•	19,350,900	18,754,600	18,972,500
	Marine— Home . India .	• 6	•	283,400 240,000	267,600 245,900	226,800 246,500
		Total		523,400	513,500	473,300
3	Military Worl	cs—				五种 数约里去
ig inguice.	Home . India .	87.5	•	27,000 1,232,100	67,500 1,066,700	36,100 1,163,100
9		Total		1,259,100	1,134,200	1,199,200
	Special Defen	ces—				
	Home . India .			20,000	. 22,500 • 95,700	79,100 30,300
		Total	•	145,700	- 118,200	109,400
	Total under a Home India	ll heads-	- :	5,087,800	5,034,600	4,941,100
(GRAND T	OTAL		21,279,100	20,520,500	20,754,400

1908-1909.
Total ExpenditureOrdinary and
Special—contd.

32. The Estimate for 1908-1909 under the four Military heads thus shews a Rudget 1908-1909 decrease of 783 lakes (6724 722) total decrease of 78\frac{3}{4} lakhs (£524,700) as compared with the Budget of Budget 1907-1908. 1907-1908, of which $47\frac{1}{2}$ lakhs (£316,700) is due to the restricted scale of Special expenditure, and a decrease of $31\frac{1}{4}$ lakhs (£208,000) occurs under Ordinary.

33. As compared with the probable actual outlay in the current year, the Budget 1908-1909 get Estimate for 1908-1909 provides for an increase of Budget Estimate for 1908-1909 provides for an increase of 35 lakhs £233,900). Revise 1 1909-1908 This is mainly due to the heavy lapse on Schedule expenditure in 1907-1908. The estimate for Ordinary charges exceeds the probable expenditure of the current year by only $4\frac{1}{2}$ lakhs (£29,400).

34. The standard of expenditure now attained may also be compared with the Revised 1907-1908 Budget Estimate for 1904-1905, which was framed a few months before the 1908-1909 compared formulation of the Reorganisation and Redistribution schemes. Notwithstanding with Budget the temporary expansion of feeding charges owing to scarcity by £85,000 during 1904-1905. 1907-1908, and the additional expenditure of £215,000 anticipated from the same cause in the coming year, the aggregate military expenditure of 1907-1908 indicates an improvement of £471,000 on the provision made in 1904-1905, and that of 1908-1909 an improvement of £237,000. An analysis of the latter figure shews that it is made up of the following items:-

(1) A reduction of about £ i million in the provision for new expenditure on special measures.

(2) An increase of about £3 million, representing the recurring cost of special measures brought into effect since the system of a Special grant was introduced in the course of 1904-1905.

(3) An increase of about £90,000 in Ordinary expenditure.

35. As regards the first item, it may be noted that for some years previous to 1904-1905 it was the practice to set aside large sums for Special measures, the average provision for new Special expenditure in the three years 1901-1902 to 1903-1904, including allotments from war savings, being £11 millions a year. In the Budget of 1904-1905 this was raised to £2 millions. As already mentioned, the provision for new expenditure included in the Special grant of 250 lakhs (£13 millions) for 1908-1909 is half this amount.

36. The second item represents about half the ultimate addition to permaog compared nent expenditure which will be attained when the schemes alluded to in clauses (1), (2) and (3) of the second paragraph of this memorandum have been completed.

37. The figure given against the third item somewhat understates the growth of Ordinary expenditure in the usual sense, as it is reduced by the fact that the Budget provision for 1904-1905 included about \mathcal{L}_3 million for expenditure on Special Services. Excluding this, and also the temporary addition to feeding charges in 1908-1909, the growth of Ordinary expenditure in the four years is somewhat less than \mathcal{L}_4 million.

D .- MILITARY RECEIPTS.

38. The following statements compare the receipts taken in the Budget of 1908-1909 with those of the Budget and Revised Estimates of the current year:-

	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
	R	R	R
Army	. 1,59,57,000 . 10,53,000 . 7,32,000	1,51,22,000 12,26,000 8,50,000	1,32,18,000 11,82,000 8,50,000
TOTAL	. 1,77,42,000	1,71,98,000	1,52,50,000
	£	£	£
Army	. 1,063,800 . 70,200 . 48,800	1,008,200 81,700 56,700	881,200 78,800 56,700
TOTAL	1,182,800	1,146,600	1,016,700

39. As compared with the current year's Budget, the only noticeable variation is the decrease of over 27 lakhs (£182,600) under Army due mainly to the disappearance of malt liquor receipts amounting to 23 lakhs (£153,300).

E .- NET MILITARY EXPENDITURE.

. 40. The following figures compare the Estimate of aggregate net Military expenditure under all heads for 1908-1909 with the Budget and Revised Estimates for 1907-1908 :-

		Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
a Garabaa a Gar		R	R	R
Gross expenditure Receipts .	•	31,91,86,000	30,78,08,000	31,13,16,000
Net expenditure		30,14,44,000	29,06,10,000	29,60,66,000
		£	£	£
Gross expenditure Receipts		21,279,100 1,182,800	20,520.500 1,146,600	* 20,754,400 1,016,700
Net expenditure		20,096,300	19,373,900	19,737,700

CALCUTTA:

The 20th March 1908.

J. B. BRUNYATE.

APPENDIX III.

Memorandum by the Railway Board

ON THE

Results of Indian Railway Working, 1907-1908, and Proposals for 1908-1909.

CAPITAL EXPENDITURE.

The capital expenditure during the year 1907-1908 will amount to R15,000,000,000 (£10,000,000) being more than half a crore in excess of the expenditure for the year 1906-1907.

- 2. For the year 1908-1909 the estimate provides for spending a sum of 15 crores (£10,000,000), which is the same as the programme for 1907-1908.
- 3. Under the head of lines already open, including the provision for additional rolling stock, the amount expended in 1907-1908 will be 1,109 $\frac{1}{4}$ lakhs (£7,394,600), showing an increase of 187 lakhs in the expenditure under the same head for the previous year. Under the same heads in 1908-1909 provision is made for 1,149 lakhs (£7,659,200).
- 4. A comparison showing capital expenditure for 1908-1909 and the previous five years is contained in the following statement:—

	Lines already open, includ-	LINES UNI			Equivalent
	ing addi- tional rolling stock.	Started in previous years.	Started in current year.	Total.	in sterling.
	Lakhs.	Lakhs.	Lakhs.	Lakhs.	£
1903-1904 (actual expenditure) 1904-1905 (,, ,,) 1905-1906 (,, ,,) 1906-1907 (,, ,,) 1907-1908 (latest grants) .	5,58·77 5,02·76 7,68·19 8,92·21 11,09·19 11,48·88	3,13.68 4,86.91 5,49.46 5,28.91 3,90.81 3,31.12	84·62 88·62 32·26 26·50 20,00	9.57°07 10,78°29 13,49°91 14,47°62 15,00°00	6,380,468 7,188,600 8,999,430 9,650,800 10,000,000

^{5.} The information showing in detail how the expenditure in 1907-1908 and 1908-1909 will be distributed is contained in statement A attached to this memorandum. The programme for 1908-1909 contemplates an outlay of R15 crores.

^{6.} The mileage of lines of all gauges open to traffic on 1st April 1907 was 29,303 and under construction 2,629; on 1st April 1908 there will be 30,287 open and 1,987 under construction. At the end of the coming year there will be 1,066 miles under construction.

RAILWAY REVENUE ACCOUNT.

7. The railways of India, taken as a whole, have for a succession of years shown a balance to the credit of general revenues, after allowing for working expenses, interest on capital expended, charges for annuities in redemption of capital and miscellaneous rail way expenditure. The following table shows the approximate figures for 1907-1908 compared with the actual results for the previous five years : -

r	Figures	in	rupees,	omitting	000.]
---	---------	----	---------	----------	-------

			Gross receipts.	Working expenses.	Interest charges, etc.	Surplus of Revenue over expenditure.	Equivalent in sterling.
			R	R	R	R	£
Actuals-		-		14,23,85	14,83,06	1,26,99	846,600
1901-1902	•		30,33,90		15,11,66	34,34	228,900
1902-1903			30,20,08	14,74,08	15,47,86	1,29,10	860,700
1903-1904		•	32,33,68	15,56,72		3,15.82	2,105,500
1904-1905			36,03,37	16,94,32	15,93,23	3,00,29	2,001,900
1905-1906			36,89,12	*16,95,16	16,93,67		2,307,700
1906-1907			39,35,41	19,28,39	16,60,87	3,46,15	2,307,700
†Estimate— 1907-1908			41,56,72	21,53,62	17,13,89	2,89,21	1,928,100

Note.—The figures to end of 1904-1905 include the Companies' shares of surplus profits, now shown under interest charges, etc.

Compared with the results of the previous year the figures for 1907-1908 show a decrease of $R_{56,94,000}$ (£379,600). The receipts are more by $R_{2,21,31,000}$ (£1,475,400), the working expenses are higher by $R_{2,25,23,000}$ (£1,501,500), while interest charges, etc., have increased by R53,02,000 (£353,500).

GROSS RECEIPTS.

8. In 1906-1907, the gross receipts of railways showed a large improvement over those of the previous year consequent on the opening of new lines, development of traffic on existing lines, a heavy coal traffic on the East Indian Railway, and large movements of food grains chiefly on the North Western, Eastern Bengal and Indian Midland Railways. On the Great Indian Peninsula Railway there was a falling-off in traffic in food grains and cotton owing to short crops and production being below the average.

9. In the current year while there has been a partial recovery in the earnings of the Great Indian Peninsula Railway, the earnings from other railways have continued to expand, notably under coaching traffic on the East Indian Railway, and famine traffic on the North Western Railway. The earnings of the Burma, Oudh and Rohilkhand, Southern Mahratta and Bombay, Baroda and Central India Railways also show large, increases due to general development of traffic.

10. The more important increases are :-

			•			R
East Indian	4				7.	26,45,000
North Western .			•			73,91,000
Oudh and Rohilkhand					•	15,44,000
Southern Mahratta						13,11,000
Great Indian Peninsul	a .		•			15,47,000
Burma Railways .						14,28,000
Bombay, Baroda and	Central	India		•		9,23,000
Eastern Bengal .	4		•			11,17,000

[†] Excluding Local Fund transactions.

WORKING EXPENSES.

11. The increase in working expenses during the year ,1907-1908 is estimated to amount to R2,25,23,000 (£1,501,500).

This increase is due partly to more traffic being carried than was estimated for when the budget was prepared and partly to circumstances which tend to steadily increase the cost of working Indian Railways.

12. The rise in the cost of living in India both for Europeans as well as for Indians has necessitated a considerable rise in salaries of the working staff. The high price of grain too has rendered it necessary to grant grain allowances on a large scale.

The enormous rise in the price of coal is a most serious item in increased working expenses and is, moreover, one that seems at the present time to be likely to increase rather than diminish in the future.

13. The steady cause of increased working expenses is the pressing demand for more rapid transport facilities, and more conveniences to the travelling public. These improvements which take time to mature are being steadily carried out, as far as financial considerations permit of their being done. They throw a greater burden on Revenue than was the case a few years ago.

OPEN LINE CAPITAL REQUIREMENTS.

14. The total amount allotted during 1908-1909 to open lines, vis., 1,149 lakhs (£7,659,200) out of a total for the year of 1,500 lakhs (£10,000,000), has been divided between open line works and additional rolling stock approximately as follows:—

	SHIP CONTRACTOR OF THE PARTY OF				CHARLES !	Lakiis.
			Name of the			R
	Copen line works				00	6014
1908-1909	{Open line works Rolling stock .					5474

This shows an increase of 95 lakhs under open line works and a decrease of 55½ lakhs under rolling stock, in comparison with the provision made under these heads in 1907-1908, the figures for which were as follows:—

				Lakhs.
				R
1907-1908	Open line works Rolling stock .			5061
	(Kolling stock .	The second		003

The figures for 1907-1908 include the extra grant of 11/2 crores sanctioned by the Secretary of State during the year which was divided between open line works generally and rolling stock to the extent of about 115 lakhs and 35 lakhs, respectively.

15. With the present demand of the trade for more rolling stock on Indian railways the decrease of 55½ lakhs in the provision for rolling stock for 1908-1909 than during the previous year requires some explanation. Large additions to rolling stock on a railway cannot be efficiently used unless additions to and improvements in open line works which are required to facilitate the effective working of the additional stock are also carried out.

16. For the year 1907-1908 the amount allotted for rolling stock was a crore in excess of that allotted for works, and as a great deal of the stock thus obtained will not come into use until the year 1908-1909, the most pressing claims during the coming year are for works to enable the increased stock to be made use of most effectively.

It thus becomes necessary to provide increased funds during 1908-1909 to enable the necessary works and facilities to be carried out simultaneously with the provision of the additional rolling stock, and it will be observed that the increase in the grant for works largely exceeds the decrease in the grant for rolling stock.

17. In their previous Memoranda the Railway Board have stated that in their opinion the standard of equipment of Indian Railways had not been maintained at a rate commensurate with the development of trade, and within

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909.

(Figures in lakhs and decimals of lakhs.)

		R	AILWA	٧.						- 3	Grants allotted for 1907-1908.	Distribution of grants during 1903-1909.
	Α,-	-01	PEN	LINES	ş.						R	R
	I. (i)—STA	TE,	BY S	TATE .	AGEN	CY.						
1	Bastern Bengal— Main line	•		•	•	•	•	•		•	} 96.19	190
2	Murshidabad branch		•					•	•		3 90 19	85.90
3	Jodhpur-Hyderabad (British Section)			•	•		•				1.03	. '34
4	North Western— . Main line					•		4		•	7	
5	Kalka-Simla				•			•	•		} 165.85	215.98
6	Khushalgarh Kohat conversion a	and	Indus	bridge					•	•	9.48	1.47
7	Rohri-Samasata, doubling .										13.65	3'97
8	Shahdara-Sangla							gr.			2.65	.86
	Jech Doab (Southern section)									100	.96	0
9	Oudh and Rohilkhand— Main line										51.34	
10	Allahabad-Jaunpur					E					2.74	31.36
11				my new-			408×17079					- ""
12	Warora Colliery			ng mgalar Ngaray ces	•						-1.69	•
13	Amount to complete payment for rolling										•••	119.17
	I. (ii)—STATE,			Open				State	e Age	ncy	343:10	
14	Assam-Bengal							State	e Age	ncy	2'15	28:91
	Assam-Bengal							Stati	e Age	ncy ·		
14	Assam-Bengal	ву •	Agen	NCY OF	Cos			· Stati	e Age	ncy	2,12	28.91
14 15	Assam-Bengal	ву •		NCY OF				Stati	e Age	•	2'15	28-91
14	Assam-Bengal	ву	Agen	NCY OF	Cos			Stati	e Age	•	2,12	28.91
14 15 16 17	Assam-Bengal	ву	Agen	NCY OF	Cos			Stati	e Age		2'15 '12 21'50 15'98	28-91
14 15 16 17	Assam-Bengal	ву	Agen	NCY OF	Cos			Stati	e Age	·	2'15 '12 21'50 15'98	28·91 20·02 8·50
14 15 16 17	Assam-Bengal	ву	Agen	NCY OF	Cos			State	e Age		2'15 '12 21'50 15'98	28·91 20·02 8·50
14 15 16 17	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	·	2'15 '12 21'50 15'98	28°91 20°02 8°50
14 15 16 17 18 19 20	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2.12 21.20 12.30 21.20 21.20 2.12	28°91 20°02 8°50
14 15 16 17 18	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	·	2'15 '12 21'50 15'98 6 33'00 2'12 36'28	28.91 20.02 8.50 . 34.31
14 15 16 17 18 19 20 21 22 23	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2.12 21.20 12.30 21.20 21.20 2.12	28.91 20.02 8.50 . 34.31
14 15 16 17 18 19 20 21 22	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2'15 '12 21'50 15'98 6 33'00 2'12 36'28	28.91 20.02 8.50 . 34.31
14 15 16 17 18 19 20 21 22 23 24	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	·	2'15 '12 21'50 15'98 33'00 2'12 36'28 } 186'02	28.91 20.02 8.50 36.09
14 15 16 17 18 19 20 21 22 23 24 25 26	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2'15 '12 21'50 15'98	28-91 20-02 8-50 36-05
14 15 16 17 18 19 20 21 22 23 24	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2'15 '12 21'50 15'98 33'00 2'12 36'28 } 186'02	28-91 20-02 8-50 36-09 147-72
14 15 16 17 18 19 20 21 22 23 24 25 26	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2'15 '12 21'50 15'98 33'00 2'12 36'28 } 186'02	28°91 20°02 8°50 34°31 36°09 147°72
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	Assam-Bengal	ву	Agen	NCY OF	Cos			Statu	e Age	ncy	2'15 '12 21'50 15'98 - 33'00 2'12 36'28 186'02 158'68 1'10	20°02 8°50

Note to item 13.—This amount is to complete payment for special additional rolling stock ordered and partly paid for in 1907-1908 under indent
No. 14 of 25th April 1907 for 5' 6" gauge open lines only and is being distributed over both State and Company worked
lines. The entry under State is merely a matter of convenience.

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909-contd.

(Figures in lakhs and decimals of lakhs.)

No	R	ALLWAY.					•		•	Grants allotted for 1907-1908.	Distribution of grants during 1908-1909.
	A.—OPEN I	INFS-	-concl.	,		Broug	ht for	ward		₽ 459'03	R 394'73
	I. (ii) -STATE BY ACTO										394 /3
3		NCI OF	COMP	ANIES	-con	cld.					
32						reterin				22.00	28.68
33									•	6.92	-262
34				•			•			4.87	2'30
			•	•	•			•	•	.12	'45
35		ion) .	•			•	•			03	'05
36			¥		•					.12	'15
37	Southern Mahratta— Madras Railway, North-East line										
38	Madras Railway Section									8.40	
39	Guntakal-Mysore Frontier									13.00	7.56
		Lines	State		•				•	.10	
39A	Total Oper	i Lines,	State,	by F	gency	y of C	ompa	nies		514.20	431.30
3921	I (iii) Further amount for distribution an crores sanctioned by the Secretary	of State	en line on 5tl	s out	of ad	dition:	al gra	nt of	1.20		
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						То	TAL		•••	80.00
	Assam-Bengal	DIAN R	AILWA	у Со	MPAN	125		- 20			80.00
40	Assaur-Bengai		•		•					26.82	
41	Bengal-Nagpur— Main line										
42	Midnapur-Jherriah							•			
43	Pench Valley					•		(16) •			λ
44	Satpura (Jubbulpur-Gondia)						•			119.35	65.68
	Sini-Midnapur-Cuttack-Calcutta			•		•		•	•		
45			•				٠		.]		
46	Burma— Main line		-								
47	Hlawga-Letpadan, doubling . :								.]		34.27
48	Thingangyan Pegu "								.	56.57	
40	Irrawadi Bridge Sagaing		L.E.					•	.11	3-37	14'00
- 1					•	•					3.00
49	Great Indian Peninsula—										
49	Great Indian Peninsula— Indian Midland			•						THE RESERVE AND THE PARTY OF TH	
50	Indian Midland	•		•			•	•	•	12.44	13.60
49 50	Indian Midland		•	•	•	•	•			2.65	
49 50	Indian Midland			•		•	•				13.60
49 50 51	Indian Midland	Total	· · · · · · · · · · · · · · · · · · ·	·	•	olisach.	•				
49 50 51 52	Indian Midland	Total	Open	Line	·	·	• • •	es		2.65	14.00
49 50 51 52	Indian Midland	Total THE OI	Open	Line	s, other	· Comp	npani	es		21°24 239°07	33.68
49 50 51 52	Indian Midland Rohilkund and Kumaon— Lucknow-Bareilly Southern Mahratta— Main line III—FROM THE CAPITAL ACCOUNT OF Madras Railway "Extensions"	THE OL	D Gu	RANT	EED	COMP	NIES			2'65	33.68
49 50 51 52	Indian Midland	THE OI	D Gu	Gua	rante	COMP.	nies	ies		21°24 239°07 42°37	14'00 33'68 178'23
49 50 51 52	Indian Midland Rohilkund and Kumaon— Lucknow-Bareilly Southern Mahratta— Main line III—FROM THE CAPITAL ACCOUNT OF Madras Railway "Extensions"	THE OI	D Gu	Gua	rante	COMP.	nies	ies		2'65 21'24 239'07 42'37 '33	14'00 33'68 178'23
49 50 51 51 52 33 44	Indian Midland Rohilkund and Kumaon— Lucknow-Bareilly Southern Mahratta— Main line III—FROM THE CAPITAL ACCOUNT OF Madras Railway ,, Extensions Tot. IV.—FROM CAPITAL OF BRANCH LINE Hardwar-Dehra	THE OI	Lines	Guawith	rante	COMP.	mpan	ies BB.		2'65 21'24 239'07 42'37 '33	14'00 33'68 178'23

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909-contd.

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1906-1907.	Grants alletted during	Distribu- tion of grants during 1908-1909,
	B.—CONSTRUCTION OF LINES.	'Miles.	R	R	R	R
56	I. (i)—STATE, BY STATE AGENCY. Lines in Progress. Coonoor-Ootacamund	12	28.53	15.60	8.73	3.22
57 58	Bastern Bengal— Forbesganj-Nepal Frontier Golakganj-Gauhati Katihar-Godagari	7 149 105	2'22 129'87 121'72	1.66 83.34 68.47	·65 16·27 23·88	18.00 18.00
59 60 61	Nagda-Muttra— Main line	340	417'93 45'92	224.48	77.31	70.87
62 63 64 65 66	North Western— Kohat-Thal conversion Thal-Parachinar Lodhran-Khanewal Loi-Shilman Shorkot Road-Chichoki	22	40'80 88'05 45'15 72'30 101'95	} 4.71 7.58 28.79 3.53	8·47 26·70 17·86 13·96	0.20 11.00 11.00
00	Total .			458.56	206.83	156.74
67 68	I. (ii)—State, by Agency of Companies. Lines in Progress. Assam-Bengal— Akhaura-Bhairab Bazar	19		6.20		8.00
69 70	Burma— Henzada-Kyangin Pegu-Moulmein	66	ACT THE CASE OF THE STATE OF TH	} 138.48	42'00	30.20
71 72 73	East Indian— Bhagalpur-Bausi Hooghly-Katwa Katwa-Barharwa	. 65	58:40	0.59	2.90	35'10
74 75	Great Indian Peninsula — Bombay Harbour Branch Warora-Bellarpur	: 3	8 62.2		A DOLLAR SENSE MARKET STREET, SUSSESSE	2.00
76	Southern Mahratta— Dhone-Kurnool	. 3	9.6	211'3		
76A	I (iii) Further amount for distribution amongst lines under construction out of additional grant sanctioned by the Secretary of State on 5th March 1908	n- e-			•	50.0
	IIFROM CAPITAL OF INDIAN RAILWAY COMPANIES. Lines in Progress.			on Acceptation	1.	
77	Assam-Bengal— Akhaura-Bhairab Bazar	. \.			. 4.4	tt
78 79 80 81	Nainpur-Mandla Purulia-Ranchi (Rainpur Visionagram project)		112 117'5 17 7'26 11' 72 41' 49 35'	12 3°2 55 26°3	99 43	22 84 5' 20 5' 89
8:	Total			66	56 78	71 38.
8	IV.—FROM CAPITAL OF LOCAL BOARDS. Bezwada-Masulipatam		50 22	93 13.	40 5	40
	C.—NEW LINES. I. (ii)—STATE BY AGENCY OF COMPANIES. Great Indian Peninsula— Itarsi-Nagpur and branch to Pench Valley Coal Fields		260 410	.00		. } 20'
•	II.—FROM CAPITAL OF INDIAN RAILWAY COMPANIES. Bengal-Nagpur—		44 32	.29		1
	Sini-Gurumaisini					20'

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909-concld.

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY,	Dis	tribution of grants for
	ABSTRACT BY OPEN LINES AND CONSTRUCTION. A.—CAPITAL FOR OPEN LINES.	_ A	, _R
	I. (i) State, by State agency		
	I. (ii) State, by agency of Companies		9.02
	I. (iii) Reserve to be distributed, see item 39A.		1,30
	II. Indian Railway Companies		0.00
-1	III. Branch Line Companies	17	8'23
	TOTAL OPEN LINES		'30
	B.—Capital For Lines in Progress.	10.00	11,48.88
	I. (i) State, by State agency	1	
	I. (ii) State, by agency of Companies		74
	I. (iii) Reserve to be distributed, see item 76A.		*08
	II. Indian Railway Companies	151	
11	II. Branch Line Companies	38	20
	TOTAL LINES IN PROGRESS		
C.	-Reserve for new lines from the great of the		331'12
	State on 5th March 1908, see items 84 and 85	of 20'	00 0000
1	GRAND TOTAL		20.00
	. ABSTRACT SHOWING DISTRIBUTION BY FUNDS.		15,00.00
	DISTRIBUTION BY FUNDS.		
	(i) State, by State agency	. #459	05
	From (b) Construction	. 156	74
In Fe	nperial (i) Total (i)		615.79
	(ii) State, by agency of Companies (a) Open Lines	431'3	0
-	(b) Construction	85.0	
	Total (ii)		
	TOTAL I		516.38
II	-From Capital of Indian Railway Companies ((a) Open Lines		11,32.17
	(b) Construction	178.2	
		38.2	<u> </u>
III.	TOTAL II		216.43
	-From Capital of Branch Line Companies (a) Open Lines	.30	
	(b) Construction		
	TOTAL III		-
			.30
	TOTAL, I TO III . (a) Open Lines	10,68.88	
	(b) Construction	280.02	13,48.90
			NO SECOND PORTION OF THE PERSON OF THE PERSO
Addit	tional grant for open lines and lines in progress and reserve for new times		
Addit in	tional grant for open lines and lines in progress and reserve for new lines to be started 1908-1909, see items 39A, 76A, 84 and 85	151.10	151.10+

^{*} See note under item 13.

[†] Includes 1'10 lakhs originally allotted to the Bezwada-Masulipatam Railway.

STATEMENT B IN APPENDIX III.

Statement showing proposed lines which are under negotiation for construction by private Companies.

No.	Name of Railway.	Length.	Estimated cost.	ADAN SE TON HERM
		Miles.	R And must	
1	Bengal— Sehar-Silao	10	2,70,000	This is a tramway.
	error			Authorities and the second
2	Bombay — Dholka-Dholera • • • •	40	18,00,000	Approximate amount.
3	Idar Road to Bramhakhed Nadiad via Kapadyanj to Meghraj with branch from Malpur to Godhra.	3º 112	Not stated.	managaya yan Zaranga
	kryncover an of mound		e e sur la son El bart de son	ns not reall and sement lease of tent results through its consist
5	Bomboy and Hyderabad (Nisam's)— Tadwale to Latur	37	Not stated.	ELCONE VALUE AND
	Central Provinces—	angle is		100 p. 1 (122) 2 (122)
6	Murtajapur-Pisgaon	150	55,48,000	
	Madras— Tinnevelly-Tiruchendur		20,52,000	
7	Timevery Tradecidad			
8	Punjab-	96 (k (d)		Approximate amount.
9	Kaithal-Thanesar	HQ 29	Not stated.	many algebra to appears.
10	Kasur-Lodhran	210	Do.	manufacture of contra
11		30	Do.	
	United Provinces and Oudh—	reco (i)	P	
13	The rest of a said and a said	382	of a second control and	This is a trainway.

And Comment of the first of the

STATEMENT C IN APPENDIX'III.

Memorandum on the Construction of Railways.

At the commencement of 1907-1908, i.e., on the 1st April 1907, the total length of railways open for traffic was 29,303 37 miles, made up as follows:—

			Miles.	Miles.	Miles
6" gauge—				9 858 9	31.00
(i) State lines worked by the State			ktr. area (4	TO STATE OF THE ST	Est Sec
Eastern Bengal	the late of			t lectric description	
Nagda-Muttra		1.600	500:20	Leanung ber	
North Western			40.00		
· Oudh and Rohilkhand			(a) 3,371.71	国际股票的	20, 200
			(b) 1,223.23		354
(ii) State lines worked by companie	es—		New York or many by the	5,135.14	
Agra-Delhi Chord (c)	(HOE)			Salan Salar	to to
Azhikal-Mangalore (d)			125.99		
Bengal-Nagpur			56.35		
Bezwada Extension (e)			1,722.12		
Bhopal-Itarsi (British section)	(c)		20:58		Mark Street
Bombay, Baroda and Central Inc	lia		13.11		DOM:
East Indian			(1) 504.35	123/28/10 / 3	
Godhra-Rutlam-Nagda (g)			2,:65'04	48130024	
Great Indian Peninsula		•	141.14	PANTAL SECTION	M. 97.5%
Indian Midland (c)			1,561.63		
Madras (North-East line) (d)			809.85		
			(h) 498.04		
(iii) Companies' lines guaranteed	by Gover	-		7,618:20	网络马马马
ment dider the old contracts—	of Gover	**-		Association of	MC.
Madras					
			***	905.01	
(iv) Companies' lines guaranteed	by Gover	n-	Antha K		
ment under modern contracte				or Esternic	
Hardwar-Dehra (i) .				2 212	新 种 25-0 美
(17	77.0	35,12		32.04	377361
(v) Branch line companies' railwa	ays assiste	d	5 3 and deposit	eral - seautiful	
by Government under "rebate"	terms-			10000 1053	
rimitedi-i dili (7)	which the K		27:49	2.75 71.75	
Southern Punjab (j)	Alexand Charles		425 33	and the second	
Southern Punjab (Ludhiana) Ext	ension (j)	242	155.05	233 752 353	
Tapti Valley (g)	CHANGE TO	1	155.48		
			- 33 40	763.35	
			A STATE OF THE STA	103 33	
*Carrie	d over			14 452154	
		374		14,453.74	

(a) Includes 5.63 miles of military line not used for public traffic and 26.28 miles of mixed (5'6" and 3'3\s^2") gauge line between Bhatinda and Kot Kapura, worked over by the North Western State and Rajputana-Malwa Railways.

(b) Includes 16'79 miles between Burhwal and Bara Banki and 0.59 mile on the Cawnpore Bridge of mixed (5'6" and 3'3\s^2") gauge line and 1.81 miles of 3'3\s^2" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway city stations at Benares.

(c) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Includes 39'23 miles of 3'3\s^2" gauge line between Viramgam and Wadhwan.

(g) Worked by the Bombay, Baroda and Central India Railway Company.

(h) Includes 1'89 miles of mixed (5'6" and 3'3\s^2") gauge line between Bezwada and Kistna block hut and 1'08 mile of 3'3\s^2" gauge line between Kistna block hut and Tadepalli.

Worked by the Oudh and Rohilknand State Railway. (f) Worked by the North Western State Railway.

	Miles.	Miles.	Miles.
Brought forward .		14,453'74	
		17100 71	
5' 6' gauge—conc'd.			en a Australia
(vi) Assisted companies' lines-			
A. Subsidized by the Government of India—		162.36	
B. Receiving land only from Govern-		102 30	
Tarkessur (a)		22.23	
(vii) Native State lines—		-	
A. Worked by companies—			
Bhopal-Itarsi (Native State section) (b)	44.58		
Bhopal-Ujjain (b)	113.27	14-14-15-15	
Kolar Gold Fields (c)	145.63		
Nagda-Ujjain (d)	9.88		
Nizam's Guaranteed State	34.32	100000000000000000000000000000000000000	6
Petlad-Cambay (Anand-Tarapur section) (d)	(e) 330.13		
Petlad-Cambay (Tarapur-Cambay section)(d).	21.50	100000000000000000000000000000000000000	
r colau-Cambay (Tarapur-Cambay Section)(a).	12.30		
		711.31	
B. Warland by State milway agency			
B. Worked by State railway agency— Jammu and Kashmir (Native State section)			
(f) and (g)		连进 1000	
Ludhiana-Dhuri-Jakhal (f)	15.98		
Rajpura-Bhatinda (f)	78.65		
Majputa Dilatitud ()	107:05		
		201.68	
(viii) Leased lines—			
South Behar (a)		78.76	
Total 5' 6" gauge			6
	•••	•••	15,630.08
' 3\frac{3}{8}" gauge—			
(ix) State lines worked by the State—			
Cawnpore-Burhwal (metre gauge link)	(h) 79.60		
Eastern Bengal—			
Behar, Kaunia-Dhubri and Northern sec-			
tions (including the British section of			
the Santrabari extension and the Rana-			
ghat-Krishnagar and Teesta-Kurigram			
branches).	687.42		
Dacca section	85.92	852.94	•
Carried over .		852.94	15,630.08
Carried over		052 94	15,030 06

(a) Worked by the East Indian Railway Company.

(b) Worked by the Great Indian Peninsula Railway Company.
(c) Worked by the Madras Railway Company.
(d) Worked by the Bombay, Baroda and Central India Railway Company.
(e) Includes 5.82 miles of mixed (5' 6" and 3' 3\frac{3}{6}") gauge line between Hyderabad and Secunderabad, worked over by the Nizam's Guaranteed State and the Hyderabad-Godayari Valley Railways

Godavari Valley Railways.

(f) Worked by the North Western State Railway.

(g) The British section of this railway forms an integral part of the North Western

State Railway.

(k) Excludes 3'40 miles of the Lucknow-Bareilly Railway between Aishbagh and Daliganj, worked over, but includes 16'79 miles between Burhwal and Bara Banki and 0'59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3\frac{3}{8}") gauge line of the Oudh and Rohilkhand State Railway.

	Miles.	Miles.	Miles.
Brought forward			
3' 33" gauge—contd.	77.10	852.94	15,6300
Sel State " Contd.	ALL SEAL SERVER		
(x) State lines worked by companies—	•		
Assam-Bengal		-0	
Bellary-Rayadrug (a) Burma	775		
Guntakal Manager	33		
Guntakal-Mysore Frontier (a) Hospet-Kottur (a)	1,340		
Iodhpur-Hyderek 1/p	48.	00	1 1
Jodhpur-Hyderabad (British section) (b) and (c)	123		
Mysore section (C)	237		
Mysore section (Southern Mahratta) (a) Nilgiri (e)	296.2		
Palanpur-Deesa (f)	16.0		
Rajputana-Malwa (f)	17.2		
South Indian	(g) 1,774'3	6	
Southern Mahratta	1,130.0		
Tinnevelly-Ouilon (To	1,042.0		
Tinnevelly-Quilon (Travancore) (British sec-	,-42 0	1	
Tirhoot (i)	50.4	8	
	658.6		
	0 0	7,663.33	
, (xi) District Boards' lines—		7,003 33	
Tanjore District Board (h)	4.2	the state of	
		103'36	
by Government under " rahaba" assisted	8 000 000	- 330	
by Government under "rebate "terms—	The designation of the second	12 1	
		1	
Anmedabad-Parantii (f)	33.20		
Mymensing-Jamalpur-Jagannathganj (j)	54.70		
	53.22		
(xiii) Assisted companies' lines—		141.42	
and Dubsidized by the Covernment		785-23-357-358	
		41 3 2015 1	
Rohilkund and Kumaon			
B. Subsidized to t	rist i se rvi ngo gy	117.87	
B. Subsidized by Local Governments— Dibru-Sadiya			
· · · ·		22.5	
C. Subsidized by District Boards—		77.50	
Bengal-Dooars	4.4.3.32.0.15.2.45		
San Douals	1000	36.40	
D. Receiving land only from Govern-	CONTROL SECTION AND ADDRESS OF THE PARTY OF	30 40	
		12375	
Bengal and North-Western			
Bengal-Dooars Extensions	993'12	25 22 2	
Deoghur	116.26	0.50	
	4'79		
		1,114.47	
xiv) Unassisted companies' lines		100	
Ledo and Tikak-Margherita (k)			
· Dedo and Tikak-Margherita (k)	***	8.50	
Zedo and Tikak-Margherita (k)		8.50	530.08

(a) Worked by the Southern Mahratta Railway Company.
(b) Worked by the Jodhpur-Bikaner Railway.
(c) The Native State section of this railway forms an integral part of the Jodhpur section of the Jodhpur-Bikaner Railway.
(d) Worked by the Rohilkund and Kumaon Railway Company.
(e) Worked by the Bombay, Baroda and Central India Railway Company.
(f) Worked by the Bombay, Baroda and Central India Railway Company.
(g) Includes 2:10 miles at Ujjain, 3:07 miles between Agra Cantonment and Jumna East Bank and 0:94 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, laid on the 5' 6" gauge, and 26:28 miles of mixed (5' 6" and 3' 3\frac{3}{8}") gauge and North Western State Railways.
(h) Worked by the South Indian Railway Company.
(i) Worked by the Bengal and North-Western Railway Company.
(j) Worked by the Eastern Bengal State Railway.
(k) Worked by the Assam Railways and Trading Company.

	Miles.	Miles.	Miles.
		10,115'79	15.630.08
Brought forward		., ., ,,	
33" gauge—concld.			•
(xv) Native State lines— A. Worked by Native States— A. Worked by Native States—		8(1) 1-0-6	
Bhavnagar-Gondal-Junagad-Folbandal	(a) 334'19 245'35		
Bikaner Dhrangadra (b)	20.83		16.0 .53
Jamnagar (b)	(c) 54.22 46.21		
Jetalsar-Rajkot (b)	463'89	rd-describ	
Jodhpur 1 10'8 2	(d) 94.64	1000000000	
Morvi	67.30		
18990		1,326.63	LSI
		probal dis	
B. Worked by companies—	37.92		
Birur-Shimoga (e)	92.63		Land of the second
Hindupur (Yesvantpur-Mysore trontier) (e)	51.35		
Hyderabad-Godavari valley (g)	(h) 391.13		
Jaipur (f)	20'27	Spanie 196	and the
Kolhapur (e) Mysore-Nanjangud (e)	15.80		
Shoranur-Cochin (1)	64.75		a 150 (0.00)
Tinnevelly-Quilon (Travancore) (Ivative	57.98		
State section) (j) Vijapur-Kalol-Kadi (f)	41 37		1
Vijapur-Kalor-Kada ()	() () (4/8) (4	81438	
augusta august		0.43	Toron Marin
(xvi) Lines in Foreign Territory-	14.6		3E
Karaikkal-Peralam (1)	7.85	5	1
Pondicherry (j) West of India Portuguese (e)	21.10	73.60	
Total 3' 3%" gauge .	2 Monte vo	7300	12,330.40
10tat 3 34 8 8			
Land Addition of the Common of	to be set of		
A Company of the State of the S		James .	a i
e' 6" and 2' 0" gauges—			
(xvii) State lines worked by the State—	6.1	8	
Dandot Light (2' o") (k) Jorhat (2' o")	31.7		
Kalka-Simla $(2'6'')(k)$. 59 4		and the second
Khushalgarh-Kohat-Thal (2' 6") (k)	40.2	THE 25 SUBSTRACT PROPERTY.	a trace
Nowshera-Durgai (2' 6") (k)			
engage and the second second second second	1-11-11-11-11-11-11-11-11-11-11-11-11-1	229.3	5
Carried over	· V of the	2293	5 27,960.4
vertial	day weeking	F 108 30 B	24 12 74 1867

⁽a) Includes 5'23 miles of Bhavnagar Dock estates and Junagad qua (b) Worked by the Bhavnagar-Gondal-Junagad-Porbandar Railway.

⁽b) Worked by the Bhavnagar-Gondal-Junagad-Porbandar Railway.
(c) Includes 3.93 miles of the Bedi Bandar Dock estate lines.
(d) Includes 20.70 miles of 2' 6" gauge line between Vankaner and Morvi.
(e) Worked by the Southern Mahratta Railway Company.
(f) Worked by the Bombay, Baroda and Central India Railway Company.
(g) Worked by His Highness the Nizam's Guaranteed State Railways Company.
(h) Includes 5.82 miles of mixed (5' 6" and 3' 3\frac{3}{4}") gauge line between Hyderabad and Secunderabad, worked over by His Highness the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.
(i) Worked by the Madras Railway Company.
(j) Worked by the South Indan Railway Company.
(k) Worked by the North Western State Railway.

	Miles.	Miles.	Miles,
Brought forward .		229'35	27,960.48
2 6" and 2' o" gauges—concld.		9 33	27,900 40
(xyiii) State lines worked by companies	(A)	a Lariett	
Jabbuipoic Goldia Pyteneion (o' 6") 1-1	250.77	•	
Morappur-Dharmapuri (2' 6") (b) Raipur-Dhamtari (2' 6") (a)	18-53	3 42 Marke	
Tirupattur-Krishnagiri (2' 6") (b) .	56.94		
	25:38	351.62	1/4
(xix) Assisted companies' lines			
A. Subsidized by Local Governments— Darjeeling-Himalayan (2' o")	- 140	Propins in	
. Thaton-Duyinzaik (2'6")	7.76	11 (41)	
130,021	770	58.76	
B. Subsidized by District Boards—			
Baraset-Basirhat Light (2' 6") . Bukhtiarpore-Behar Light (2' 6")	26.06		0
nowrah-Amta Light (2' o")	18.50	4.6000.5303	
Howrah-Sheakhala Light (2' o") Tezpore-Balipara Light (2' 6")	19.75		12.44
Paragraphic (20)	20'10	121.60	
C. Receiving land only from Govern-	210 a	121.00	
Barsi Light (2' 6").		1182 W Bary	
Matheran (2'0") (c)	78.50		
Powayan Light (2' 6") (d)	39.50	nu Drew Tes	
		130.61	
(xx) Unassisted companies' lines—			
Tarakeshwar-Magra Light (2' 6")	wr.ings i	33'27	
(xxi) Native State lines—			
A. Worked by Native States—		i weda	
Cutch (2' 6"). • • · · · · ·	*** ***********************************	11.67	
	F SHIPPERS		
B. Worked by companies	. ton topic	N S BOTTLES	
Gaekwar's Dabhoi (2' 6") (e)	94:48		
Gwalior Light (2' o") (c) Mourbhanj (2' 6") (a)	183'53	SECTION !	
Parlakimedi Light (2' 6") (a)	32:41		
Rajpipla (2' 6") (e)	37 37	estbui ter	
• The second of		372.41	
C. Worked by State railway agency-	treferatorille	4	
Cooch Behar (2'6") (f)	··· (8)	33:60	
Total 2' 6" and 2' o" gauges	89.10 R.18.0		I 040180
All the second of the second o	4.49		1,342.89
Total mileage open of all railways on the 31st March 1907	if yet hone or		818 (II)
Transfer of	HE TO BE SEE	***	29,303'37

⁽a) Worked by the Bengal-Nagpur Railway Company.
(b) Worked by the Madras Railway Company.
(c) Worked by the Great Indian Peninsula Railway Company.
(d) Worked by the Rohilkund and Kumaon Railway Company.
(e) Worked by the Bombay, Baroda and Central India Railway Company.
(f) Worked by the Eastern Bengal State Railway.

And the mileage under construction or sanctioned for construction on the same date was 3,149'82 miles, as follows:—

	Miles.	Miles.	Miles.	Miles.
6" gauge—				
(i) State lines worked by the State—				
Eastern Bengal—	3.39			•
Durgapur Chur line	2.75	200 2245-12		
Lalgola to Lalgola Ghat .	A company of the same of	6.14		
Nagda-Muttra	•••	340.20		
North Western—				
Kacha Garhi to mile 22'50 .	22.20			
Khushalgarh bridge and	2,62			
approaches	3.63 56.59			
Lodhran to Khanewal	30 39			
Sangla Hill to Shahdara (near	55'57			
Shorkot Road to Chichoki	130.65			
Shorkot Road to Chicago.		268.94		
Oudh and Rohilkhand-			1888 100 700 7	
Balamau to Sitapur (a)	37.12	Evalore a	Contribution of	
Rosa to Sitapur (a)	51.36	00 0	Bah-	
		88.48	TO WOE	
(ii) State lines worked by com-	(30/0)	100	704.06	
panies-				
Azhikal-Mangalore—		20'91		
Kumbla to Mangalore			4	
Kamptee to Ramtek	14.74		Grand In	
Kandri Branch	2.23			
Sini to Gurumaishini (a)	44'00	(websy) my	at years of	
Vizianagram to Raipur	310.62			
	State of the state	371.89		
East Indian—				
Agra direct access	1:75	The second second		
Barharwa to Katwa	99'14		2.0	
Bhagalpur to Bausi	31.04			
Borachuk to Sodepur	4 30			
Chord line between the East Indian and Oudh and Rohil-		No.	201000	
khand State Railways near			4-7 Carrios	
Moghal Sarai	. 1.10			
Ghat line to Dhulian	1.00			
Ghat line to Sajimpara	2.20			
Hooghly to Katwa	65.20			
Khuma to Hapur	38.87			
Mile 170 from Howrah on the		OF THE PERSONS		
Jharia branch to Chandore .	4.16			
Toposi to Baraboni	9.31	258.72		
Count Indian Paringula		230 /2		
Great Indian Peninsula—	6.87			
Kurla to Mazagaon Mahim link	1.35			
Warora to Balharshah	37.59			
Watora to Damarshan .	37 33	45.78	Set Set State	
Salem-Attur (a)		36.06	THE SET IN SEC.	
			733'36	
			S. Cran	
Total 5' 6" gauge .	115 115 12 S	•••		1,437'42
33" gauge-	10 10 10 10 10 10 10 10 10 10 10 10 10 1			
(iii) State lines worked by the State—	Here's a series			•
Eastern Bengal -				
Forbesganj to the Nepal		0.000		
Frontier	7.40	45000	Salt Set free	
Katihar to Godagari Kokrajhar to the Brahmaputra	105 00	1		
river opposite Gauhati	115.87	0016 1 2218		
Tivel Opposite Gaulati	3-7		228.27	
Programme and the state of the	The report		Access to the second second	PRA STORY
Carried over	型 条件 化邻位 图 19 19 19		228.27	1,437.42

⁽a) Commencement of work not authorized.

	Miles.	Miles.	Miles.	Miles.
Brought forward .				
3' 3\frac{3}{8}" gauge—concld.			228.27	1,437
(iv) State lines worked by com-			la maria	
• Assam-Bengal—				
Akhaura to Ashuganj	19.00			
Kalaura to the Khooseara river Burma—	16.00			1
Neikban to Begayet .	66.25	35'00		
Thamaing to Malagaon	6.40			
· Henzada to Kyangin	6.66	72.95		
Pegu to Martaban	65.66			
	.2127	186.93		
Dhone-Kurnool		32.00		
Coonoor to Ootacamund				
South Indian—	entro	11.75		
Portion of the Rameswaram Extension			08 7 14 11 16 16 16 16	
Tangachimadam to Port	3.14			
Ampthill .	1.71			
Tiruppachetti to Sivagunga	9.00			
Tirhoot— Bairagnia to Narkatiaganj		13.88		
Bhagalpur Kachery to Bhagal-	58.02	4-18-55		
pur	0.79			
Mansi to Makhana Bazar	16.04			
Narkatiaganj to Bagaha Saharsa to Murliganj	26.24	The Parkets		
· · · · · · · · · · · · · · · · · · ·	18.61	Liora		
(v) District Barret		119.73	472.24	
(v) District Boards' lines— Bezwada-Masulipatam .			4/2 24	
granden gertalle gestellt i den stellt gestellt gestellt gestellt gestellt gestellt gestellt gestellt gestellt			49'47	
(vi) Assisted companies' lines—				
A. Subsidized by the Govern- ment of India—				
Rohilkund and Kumaon—				40.13
Lalkua to Kashipur	36.43			
Moradabad to Ramnagar	47.69			
B. Subsidized by Local Govern-		gg George	84.13	
ments— Dibru-Sadiya—			da komer kaja	
Talap to Saikhoa Ghat				
	***		8.52	
C. Receiving land only from Government—				
Bengal and North-Western—				
Benares to Jhoosi	72.58			
. Burhwal to Sitapur .	59.79			
Daronda to Maharajganj Savan to Thawe	3.90			
	17.83			
vii) Native State lines worked by	Service Control		154'10	
companies— Gaekwar's Mehsana—				
Chanasma to Bechraii	16.74		A	
Kheralu to Dabhora	7.73	e in and duck	An are not	
Manund Road to Harij	21.37			
Nawai to Siwai Madhopur		45.84		
Sangli	*	40.65	100	
		5'77	00006	
Total of all			92.26	
Total 3' 38" gauge .				1,088.98
Carried over .				
carried over .				2,526.40

4	Miles.	Miles.	Miles.	Miles.
Brought forward .				2,526.40
6" and 2' o" gauges -			THE PERSON NAMED IN	
(viii) State lines worked by the State Jullundur-Kapufthala-Sultanpur				
(British section) (a)— Jullundur to the British Frontier		•••	6.80	•
(ix) State lines worked by com-	To Visit to	TORONO A		
panies—				
Gondia-Chanda (2' 6")—	148.65	TOTAL STREET		
Gondia to Chanda	63.75			
Nagbhir to Nagpur	°3 73	212'40		
Jubbulpore-Gondia Extension				
(2' 6")—	7.76			
Khirsadoh to Sirgora	32.14		mark to the second	
Nainpur to Mandla	3- 14	39.90		
Purulia-Ranchi (2' 6")	•••	72.28		
Turuna-realient (2 0)			324.28	
(x) Assisted companies' lines-				1
A. Subsidized by District				•
Boards-		and the train		
Howrah-Amta Light (2' 0")				
Autpur to Champadanga (b) .	0.00	10101 10 2014	to the second	Maria .
Autpur to Rajbulhat (b)	3.20		12'50	
B. Receiving land only from				
Government—	Je Stimunda Ariela	A COLUMN	26 July 21 8 27 20 19	
Dwara-Therria Light (2' 6")—	and a second section of the second			
Dwara to Maolong (c) .	13.20			
Maolong to Therria Ghat (b).	5.00	1007127		
· 特别的 2000 2000 12 12 15 16 16 16 16 16 16 16 16 16 16 16 16 16		19.50	12.00	
Shahdara (Delhi)-Saharanpur	and the last of th			
Light (2' 6")—				
Baraut to Meerut (b)	30.00		14	
Delhi Shahdara to Saharanpur	95.00	125'00	Tan Stranger	
(D Mating State lines			144.50	200
(xi) Native State lines— A. Worked by Native States—				
Cutch (2' 6")—				
Anjar to Bhuj		27.38		
	The second	PER LE	of telephone to	
Dholpur-Bari (2' 6")		19.25	46.63	
B. Worked by companies—		700-10-00-00		
Gwalior Light (2' 0")—		A STATE OF STATE	1	
Sabalgarh to Shiupur			66.39	
			7	
C. Worked by State railway	and the fa			
agency— Jullundur-Kapurthala-Sultanpur				
(Native State section)				
Sultanpur to the British				
Frontier (a)	***	***	22.02	
	THE PERSON	4/1/2018		60011
Total 2' 6" and 2' o" gauges .				623.42
= . I f II - II - and a construction			Mark State State	
Total of all railways under construction on the				
or sanctioned for construction on the				3,149.82
31st March 1907				No. 12 to Sales

There was thus a grand total of railways completed and in hand on the 1st April 1907, of 32,453'19 miles.

⁽a) Commencement of work not authorized and question of gauge not finally settled.

⁽b) Commencement of work not authorized.

⁽c) Completion deferred.

During 1907-1908, i.e., from the 1st April 1907 to the 31st March 1908, 301'57 miles of new railway have been authorised as follows:

	Miles.	Miles.	Miles.
3' 3's gauge— (i) State lines worked by companies— South Indian— Rameswaram to Danishkodi (ii) Assisted companies' lines receiving land		11.30	
from Government— Bengal and North-Western— Madho Singh to the Ganges river opposition of the	posite		
Mirpur Khas-Jhudo	48.00		
(iii) Native State lines worked by Native State Bikaner— Seyangarh to Hissar		58.30	
Jodhpur— Degana to Seyangarh	. 135.68		
	• 61.35	197.03	
Total 3' 3%" gauge			266.63
(iv) Assisted companies' lines subsidized by trict Boards— Baraset-Basirhat Light—	Dis-		
Basirhat to Hosanabad		8.50	
(v) Native State lines worked by companies— Kosamba-Zankavav		26.44	
Total 2' 6"gauge	***************************************	e innerva	34'94
Total	Mary many many and		301.27

And 985'16 miles have been or are likely to be opened to public traffic as follows:—

5' 6" gauge—	Miles.	Miles.	Miles.	Miles.
(i) State lines worked by the State				
Eastern Bengal—				
Durgapur Chur Line .	*4.5	1		
Lalgola to Lalgola Ghat	. 2.7			
North Western—		7.26		
Khushalgarh bridge and				
proaches . Sangla Hill to Shahdara (ne	*3.6	7		
Lahore)				
	55'5'	7		
(ii) State lines worked by companie	s-	- 59.24	66.50	
Azhikal-Mangalore—			00 50	
Kumbla to Mangalore .	•	20.01		1
Bengal-Nagpur-		-		
. Kamptee to Ramtek .		*14.24		
East Indian-	- 13 F119 (4	-		
Agra direct access	1.75	5		
Darnarwa to Dimilan .	17.35			
Khurja to Hapur .	*39'54	1		
Great Indian Peninsula-		- 58.64		
Warora to Balharshah		******		
Nagda-Muttra-		*37.50		
Nagda to Kotah		140.24		
	7000	77 34	271.83	
Total 5' 6" gauge		·	-7.03	338.33
				330 33
Carried over				338.33

•	Miles.	Miles.	Miles.	Miles.
Brought forward .	10 10-11 10 10 10		**************************************	338.33
(iii) State lines worked by companies—				6
Burma Extensions— Henzada to Danbi Pegu to Martaban	13.50			
Tirhoot— Bairagnia to Narkatiaganj Bhagalpur Kachery to Bhagalpur Mansi to Makhana Bazar Narkatiaganj to Bagaha Ghat Saharsa to Murliganj	*56.62 0'79 16'04 26'24 18'61	134.77	Commonweal	Λ.
(iv) District Boards' lines— Bezwada-Muslipatam	•••		253°07 *49°38	
(v) Assisted companies lines— A. Subsidized by the Government of India— Rohilkund and Kumaon—				6
Lalkua to Kashipur Moradabad to Ramnagar .	36·43 47·69		84.12	
B. Receiving land only from Government—				
Bengal and North-Western— Daronda to Maharajganj Savan to Thawe	3'90 *17'82		21'72	
(vi) Native State lines worked by companies—			21 /2	ree to b
Nawai to Sawai Madhopur . Sangli—		*40.66		
Miraj to Sangli	***	*4.90	45.26	
Total 3' 3\frac{3}{3}" gauge		0	0	453'8
(vii) State lines worked by com- panies— Jubbulpore-Gondia Extension— Khirsadoh to Sirgora		*8'43		
Purulia-Ranchi		72.28	80.71	6
(viii) Assisted companies' lines receiving land only from Government—Shahdara (Delhi)-Saharanpur—				
Delhi Shahdara to Saharanpur . (ix) Native State lines worked by Native States—	•••	•••	*93.02	•
Dholpur-Bari	•••		19.25	
Total 2' 6" gauge .				192.9
Total .				985'1

The total length of open line at the commencement of 1908-1909, i.e., on the 1st April 1908, will, therefore, be 30,286.65 miles, comprising-

6" gauge— (i) State lines worked by the State— Eastern Bengal North Western Oudh and Rohilkhand (ii) State lines worked by companies— Agra-Delhi Chord (c) Azhikal-Mangalore (d)	507.47 (a)* 3,460.13 (b) 1,223.23		Miles.
(i) State lines worked by the State— Eastern Bengal North Western Oudh and Rohilkhand (ii) State lines worked by companies— Agra-Delhi Chord (c)	(a) * 3,460 1		
North Western Oudh and Rohilkhand (ii) State lines worked by companies— Agra-Delhi Chord (c)	(a) * 3,460 1		
North Western Oudh and Rohilkhand (ii) State lines worked by companies Agra-Delhi Chord (c)	(a) * 3,460 1		
(ii) State lines worked by companies— Agra-Delhi Chord (c)	(a) * 3,460 1		
(ii) State lines worked by companies—	(6) 1,223.23		
rigid-Delhi Chord (c)	177-3-3		
rigid-Delhi Chord (c)		5,190.85	
Azhikal-Mangalore (d)		3,190 05	
*** Indi-Mangaiore (4)	125'99		
Baran-Kotah (c)	77.26		
Bengal Na-	CAROLOGICA CONTROL CONTROL SERVING CONTROL CON		
Bengal-Nagpur	40.00		
Bezwada Extension (e)	*1,733'36		
Bhopal-Itarsi (British section) (c)	20.28		
- mody, Daroda and Central India	13.11		
Last Indian	(f) 504.35		
Godhra-Rutlam-Nagda (g)	*2,226.09		
Great Indian Peninsula	141.14	A STATE OF THE STA	
Indian Midland (c)	1,599.13		
Madras (North-East line) (4)	809.85	to Transmit	
Madras and Southern Mahratta	(i) 498.04		
South Indian .	535.75	the back of the	
Nagda-Muttra (g)	369.27		
	140.54		
(iii) Companies' lines guaranteed by Govern- ment under the old contracts— Madras		8,834.46	
		(j)	
iv) Companies' lines guaranteed by Government under modern contracts—			
nardwar-Derna (k)		32.04	
(v) Branch line companies' railways assisted by Government under "rebate" terms—			
Amritsar-Patti (1)			
Southern Puniab (1)	27'49	the second second	
Southern Punjab (Ludhiana) Extension (1)	425'33		
Tapti Valley (g)	155.05	100	
1	155.48		
	33 43	760:05	
		763.35	
Carried over		14,820'70	

(a) Includes 5:63 miles of military line not used for public traffic and 26:28 miles of mixed (5' 6" and 3' 3\frac{3}{8}") gauge line between Bhatinda and Kot Kapura, worked over by the North-Western State and Rajputana-Malwa Railways.
(b) Includes 16:79 miles between Burhwal and Bara Banki and 0:59 mile on the Cawnpore Bridg of mixed (5' 6" and 3' 3\frac{3}{8}") gauge line, and 1.81 miles of 3' 3\frac{3}{8}" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway city stations at Benares.
(c) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by the South Indian Railway Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Includes 20122 miles of 2' 28" Gauranteed State Railways Company.

(e) Worked by His Highness the Ivizam's Guaranteed State Kallways Company.

(f) Includes 39.23 miles of 3' 3\(\frac{3}{8}\)" gauge line between Viramgam and Wadhwan.

(g) Worked by the Bombay, Baroda and Central India Railway Company.

(h) Worked by the Madras and Southern Mahratta Railway Company.

(i) Includes 1.89 miles of mixed (5' 6" and 3' 3\(\frac{3}{8}\)") gauge line between Bezwada and Kistna block hut, and 1.08 miles of 3' 3\(\frac{3}{8}\)" gauge line between Kistna block

(j) Purchased by the State on 1st January 1908 and transferred to "State lines worked by companies" under the headings "Madras and Southern Mahratta" and "South Indian."

(k) Worked by the Oudh and Rohilkhand State Railway.

(1) Worked by the North-Western State Railway.

* Correction of mileage.

	Miles.	Miles.	Miles.
Brought forward .	•••	14,820.70	•
5' 6" gauge—concld.			
(vi) Assisted companies' lines— A. Subsidized by the Government of			
India – Delhi-Umballa-Kalka (a)	3	162:36	
B. Receiving land only from Govern- ment—			
Tarkessur (a)	•••	22.23	
(vii) Native State lines— A. Worked by companies—		3 80 (300 St.)	
Bhopal-Itarsi (Native State section) (b) Bhopal-Ujjain (b)	44.28		
Bina-Goona-Baran (b)	9.88		
Kolar Gold-fields (c)	34.32		0
Nizam's Guaranteed State	(e) 330°13		
Petlad-Cambay (Anand-Tarapur section) (a).	21.20		
Petlad-Cambay (Tarapur-Cambay section)(d).	12.30	711'31	
B. Worked by State railway agency-			
Jammu and Kashmir (Native State section)	*****	A CONTRACTOR OF THE PARTY OF TH	
(f) and (g) .	78.65		
Ludhiana-Dhuri-Jakhal (f)	107.05	RESERVED CASES OF STREET STREET, THE STREET	
Rajpura-Bhatinda (f)		201.68	
(viii) Leased lines— South Behar (a)	7	78.76	
Total 5' 6" gauge .			15,997'04
3' 3\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
(ix) State lines worked by the State— Cawnpore-Burhwal (metre gauge link)	(h) 79.60		
Behar, Kaunia-Dhubri and Northern sec- tions (including the British section of	Service and the service	0	
the Santrabari Extension and the Rana- ghat-Krishnagar and Teesta-Kurigram			•
branches)	*680.22	2	
Dacca section	85.9	2	
	7-17-1-1-1	845'74	
Carried over		845.74	15,997.0

(a) Worked by the East Indian Railway Company.
(b) Worked by the Great Indian Peninsula Railway Company.
(c) Worked by the Madras and Southern Mahratta Railway Company. (d) Worked by the Bombay, Baroda and Central India Railway Company

(e) Includes 5.82 miles of mixed (5' 6" and 3' 3%") gauge line between Hyderabad and Secunderabad, worked over by the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.

(f) Worked by the North-Western State Railway.

- (g) The British section of this railway forms an integral part of the North-Western State Railway.
- (k) Excludes 3:40 miles of the Lucknow-Bareilly Railway between Aishbagh and Daliganj, worked over, but includes 16.79 miles between Burhwal and Bara Banki and 0.59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3\frac{3}{8}") egauge line of the Oudh and Rohilkhand State Railway.

Correction of mileage.

AND	Miles.	Miles.	Miles.
2' 23" gauge cont.		845:24	
J .) 8 Suuse-Conid		• 845.74	15,997.0
(x) State lines worked by companies—			
		,	
Bellary-Rayadrug (a)	775.28		
Burma	33'3	5 1	1
Burma Extensions	1,340'1	•	
Guntakal-Mysore Frontier (a)	134'77	7	
110spet-Kottur (a)	119.50) **	1
Jodhpur-Hyderabad (British section) (b) and (c)	48.0	3	1
Lucknow-Bareilly (d) Lucknow-Bareilly (d)	123.98	3	Park Salar
Madras and Southern Mahratta	237.04		
Mysore section (M. 1	1,307.51		
Mysore section (Madras and Southern Mah- ratta) (g)	3		
	296.22		
Nilgiri (e)			
Palanpur-Deesa (f)	16.99		
Rajputana-Malwa (f)	17.28		
South Indian	(g) 1,774°36		
Tinnevelly-Quilon (Travancore) (British sec-	865.25		
Tirhoot (h)	50.48	国 學 學 學 學 明 明	NAME OF THE
	*782.32	A Committee of the Comm	
(xi) District Boards' lines—	25 Supp. 40,6072 N	7,922.51	
Bezwada-Masulipatam (a) .			
Tanjore District Board (e)	49'38		
	103.36		
(xii) Branch line companies		152.74	
(xii) Branch line companies' railways assisted	TATE OF STATES	-34 /4	
by Government under "rebate" terms— Ahmedabad-Dholka (f)			
	33.20		
Ahmedabad-Parantij (f)	54.70		
Mymensing-Jamalpur-Jagannathganj (i)	* 53.90		
	33.90		
xiii) Assisted companies' lines—		142.10	
A. Subsidized by the Covernment of			
		1000	
Rohilkund and Kumaon .			
		201.99	
B. Subsidized by Local Governments—	Control of the same	the second	A STATE
Dibru Sadiya			
	100 to 10	77'50	
C. Subsidized by District Boards—			
Bengal-Dooars			
		36.40	
D. Receiving land only from Govern-			
Bengal and North-Western		THE PARTY OF THE P	
Bengal-Dooars Extensions	*1,014.83		
Deoghur	116.26		
o · · · · · · · · · · · · · · · · · · ·	4.79		
	. 79	,136.18	
iv) Unassisted companies' lines—		,-30 10	
Ledo and Tikak-Margherita (j)		0	
	***	8.20	adams.
Carried over		0,523.66 1	

(a) Worked by the Madras and Southern Mahratta Railway Company.

(b) Worked by the Jodhpur-Bikaner Railway.

(c) The Native State section of this railway forms an integral part of the Jodhpur section of the Jodhpur-Bikaner Railway.

(d) Worked by the Rohilkund and Kumaon Railway Company.

(e) Worked by the South Indian Railway Company.

(f) Worked by the Bombay, Baroda and Central India Railway Company.

(g) Includes 2:10 miles at Ujjain, 3:07 miles between Agra Cantonment and Jumna East Bank and 0:94 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, line between Kot Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State Railways.

(h) Worked by the Bengal and North-Western Railway Company.

(i) Worked by the Eastern Bengal State Railway.

(j) Worked by the Assam Railways and Trading Company.

* Correction of mileage.

			Miles.	Mile's.	Miles.
Brought forw	ard			10,523.66	15,997.04
,					
33" gauge—concid.					
(xv) Native State lines— A. Werked by Native States—					
Bhavnagar-Gondal-Junagad-Porband	lar		(a) 334·19		
Bikaner			245'35	Table Land	
Dhrangadra (b)			20.83	57.87 de 150	NO.
Jamnagar (b)			(c) 54.22	A CONTRACTOR OF	
Jetalsar-Rajkot (b)			46.21	PER STATE OF	rija tu sasaka
Jodhpur	4		463.89	7000	
Morvi			(d) 94.64		
Udaipur-Chitor			67.30		
Odarpur-emior				1,326.63	
B. Worked by companies-					
Birur-Shimoga (e)			37'92	以你是你的自己	
Gaekwar's Mehsana (f)			92.63	Transferre	
Hindupur (Yesvantpur-Mysore From	ntier) (e).	51'35		
Hyderabad-Godavari Valley (g) .			(h) 391.13	Contract to the	
Jaipur (f)			72.84	W. Carlotte and	
Kolhapur (e)			29'27		
Mysore-Nanjangud (e)			15.80	The state of the	100
Sangli (e)			4'90		
Shoranur-Cochin (i) .			64.75	2040 000	
Tinnevelly-Quilon (Travancore)	(Nati	ve			•
State section) (i)			57.98		
Vijapur-Kalol-Kadi (f)	91.7		41.37		
			Secure States and States and States	859'94	
(xvi) Lines in Foreign Territory-					
Karaikkal-Peralam (i)	Appendential	•	14.65		
Pondicherry (i)		•	7.85	Constitution of	
West of India Portuguese (e)		1	21.10	77.60	
				73.60	
Total 3' 3%" ga	mae		SHEED E LA	LATIO SEE	10 -00.0
	iuge			***	12,783.8
e' 6" and 2' o" gauges—					
w as a 31 whead he the State					
(xvii) State lines worked by the State			6.18		
Dandot Light (2' o") (j)				PER CHEST	
Jorhat (2' 0")			31.75	1	
Kalka-Simla (2' 6") (j)		1	59'44		
Kohat-Thal (2' 6") (j) Nowshera-Durgai (2' 6") (j)	00.200 (50)		62.16		
Nowshera-Durgai (2 0) (1)	· · · · · · · · · · · · · · · · · · ·		40.52		
				199.78	
Carried	over			100129	08 0800
Carried	0,01			19978	28,780.8
			•		

- (a) Includes 5.23 miles of Bhavnagar Dock estates and Junagad quarry lines.
- (b) Worked by the Bhavnagar-Gondal-Junagad-Porbandar Railway.
- (c) Includes 3.93 miles of the Bedi Bandar Dock estate lines.
- (d) Includes 20'70 miles of 2' 6" gauge line between Vankaner and Morvi."
- (e) Worked by the Madras and Southern Mahratta Railway Company.
- (f) Worked by the Bombay, Baroda and Central India Railway Company.
- (g) Worked by His Highness the Nizam's Guaranteed State Railways Company.
- (h) Includes 5.82 miles of mixed (5' 6" and 3' 3\frac{3}{8}") gauge line between Hyderabad and Secunderabad, worked over by His Highness the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.
- (i) Worked by the South Indian Railway Company,
- (1) Worked by the North Western State Railway.

	Miles.	Mile	Miles,
Brought forward . (xviii) State lives—concld.	•		
(xviii) State lines worked to		199.7	28,780.8
Morappur-Dharmanuri (a/ 6") (a)	*258.53		
Transfer in the state of the st	18.53 72.28		
Raipur-Dhamtari (2' 6") (a) Tirupattur-Krishnagiri (2' 6") (b)	56.94		
(xix) Assisted companies' times	25.38	431.6	6
A. Subsidized by Local Governments— Darjeeling-Himalayan (2' o")			
Thaton-Duyinzaik (2' 6")	51'00		
B. Subsidized by District Boards—	7.76	58.76	5
- and basilital Light (2, 6, 7)	26.06	11 100	
Howrah-Amta Light (2' 6")	18.50		
· Ilowran-Sheakhala Light (a) am	37.19	4	
Tezpore-Balipara Light (2' 6").	19.75		
C. Receiving land only from Govern-		121.60	
Barsi Light (2' 6"). Matheran (2' 0") (c)	78.50		
Powayan Light (2' 6") (2)	* 12.76		
Shahdara (Delhi)-Saharanpur Light (2' 6")	39·50 93·02		
(xx) Unassisted companies' lines— Tarakeshwar-Magra Light (2' 6")		223.78	
		33.27	
A. Worked by Native States—	1. (A. (A. (*) **)		
Cutch (2' 6"). Dholpur-Bari (2' 6")	11.67		
	19.25	20:-	
B. Worked by companies— Gaekwar's Dabhoi (2' 6") (e)		30.03	
Gwallor Light (2' 0") (c)	94.48		
Mourbhanj (2' 6") (a) Parlakimedi Light (2' 6") (a)	32.41		
Rajpipla (2'6") (e)	24.62		
C. Worked by State railway agency—	37.37	372.41	
		33.60	
Total 2' 6" and 2' o" gauges .			
Total mileage open of all reilyrans		***	1,505.78
on the 31st March 1908			
(a). Worked by the Bengal-Nagpur Railway Company		8.22	130,286.65

Worked by the Bengal-Nagpur Railway Company.

Worked by the South Indian Railway Company.

Worked by the Great Indian Peninsula Railway Company.

Worked by the Rohilkund and Kumaon Railway Company.

Worked by the Bombay, Baroda and Central India Railway Company.

Worked by the Eastern Bengal State Railway.

Correction of mileage.

† Made up as follows:				Y	1.0
Open at the commencement of 1907-	1908				29,303'37"
Open during 1907-1908 Net increase due to minor correct	tions of	milea	ge	*	985.16
Deduct— Forbesganj-Debiganj section of the State Railway abandoned	the Ea	stern	Ben	gal	30,293.89
abandoned .	•				7·24 30,286·65

And the mileage under construction or sanctioned for construction on the 31st March 1908 will therefore be 2,457.16 miles, made up as follows:—

	Miles.	Miles.	Miles.	Miles.
w. Contract of the contract of				
5' 6" gauge—			TO THE PARTY	
(i) State lines worked by the State-			4	4
North Western—	*		brown to the land	
Kacha Garhi to mile 22'40 . Lodhran to Khanewal	*22.40 56.59			•
Shorkot Road to Chichoki .	130.65	18		
0 " 10 1"1-1	20 mm to 15 150	209.64		
Oudh and Rohilkhand— Balamau to Sitapur (a)	37'12			
Rosa to Sitapur (a)	51.36			
		88-48	298.12	
(ii) State lines worked by com-			298 12	
panies—				
Bengal-Nagpur-				
Branch line near Khanoodih .	* 1.97			
Kandri Branch Sini to Gurumaishini (a)	2.23			•
Vizianagram to Raipur (b)	310.62			A Committee of the
		359.12		
East Indian—	Name of the second	Assetti		
Dhulian to Katwa	31.04			
Borachuk to Sodepur	4.20			
Chord line between the East			•	
Indian and Oudh and Rohil-				
khand State Railways near Moghal Sarai	1.10			
Ghat line to Dhulian	1.00		4.1	
Ghat line to Sajimpara	2.50	a war and a second		
Hooghly to Katwa	65.20			
Mile 170% from Howrah on the Jharia branch to Chandore	4'16			
Toposi to Baraboni ,	9.31	9.70		
the second section of		200.75		
Great Indian Peninsula— Kurla to Mazagaon	*6.83			
Mahim link	1,35	*		
	- 3-	8.12		
Nagda-Muttra—		100006	•	
Kotah to Muttra		199.96		•
Salem-Attur (a)		36.06		1
			804.04	
Total 5' 6" gauge .				1,102'16
Total 3 o Bundo				10 mg
3' 3\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				
(iii) State lines worked by the State-				
Eastern Bengal — Forbesganj to the Nepal Fron-		1 2 2 3 3 3	ST OF STREET	
tier	7:40	2 2 2		
Katihar to Godagari	105.00			
Kokrajhar to the Brahmaputra				
river opposite Gauhati .	*112.93	0.500	225.33	
		-	333	
· Carried over			225'33	1,102'16

 ⁽a) Commencement of work not authorized.
 (b) Commencement of work on the Parvatipuram-Raipur section deferred.

^{*} Correction of mileage.

	Miles.	Miles.	Miles.	Miles.
Brought forward . 3' 38" gauge—concld.			225.3	3 1,102.1
(iv) State lines worked by com-				1
panies— Assam-Bengal—			. 2	
Akhaura to Ashuganj . Kalaura to the Khooseara river	* 19:3:		1	7
Burma—	- 10 + 11 Harris	35'32		
Neikban to Begayet Thamaing to Malagaon	66.23	5		
Burma Extension		72°95		
Dhone-Kurnool	none marine e			
Nilgiri—	•••	32.00		
Coonoor to Ootacamund South Indian— Portion of the Rameswaram		11.75	*	
Extension	3.17			
Rameswaram to Danishkodi . Tangachimadam to Port	11.30		*	
Ampthill Tiruppachettai to Sivagunga	0.00	TO PENELS TO TO SELECT 250		
(v) Assisted companies' lines—		25.18	229.36	
		Maria Sila		7
A. Subsidized by Local Govern- ments— Dibru-Sadiya— Talap to Saikhoa Ghat		= 244		
	•••	•••	8.52	
B. Receiving land only from Government— Bengal and North-Western— Benares to Jhoosi Burhwal to Sitapur Madho Singh to the Ganges river opposite Mirzapur	72·58 59·79	1000		
Mirpur Khas-Jhudo	30	142.67		
vi) Native State lines—		48.00	190.67	
A. Worked by Native States—				
Bikaner-				
Seyangarh to Hissar		135.68		W Dist.
Degana to Seyangarh		61.35	TOP!	
B. Worked by companies— Gaekwar's Mehsana—			197.03	
Chanasma to Bechraji Kheralu to Dabhora	16·74 7·73	*		
• Manund Road to Harij .	21.37			
Total 3' 3%" gauge			45.84	
Secretary and the factor of the secretary and the second of the second o	•••			896.75
Carried over .				1,998.91

	Miles.	Miles.	Miles.	Miles.
Brought forward .				1,998-9
A CONTRACTOR OF THE PROPERTY O	apravis	100 300	atentin has	1,990 9
6" and 2' o" gauges— (vii) State lines worked by the			100	e e e e e
JuliKapurthala-Sultanpur (Br. v. sh section) (a) — Jullundur to the British Frontier	Ī		6.80	•
(viii) State lines worked by com-				
Gondia-Chanda (2' 6")— Gondia to Chanda Nagbhir to Nagpur	148·65 63·75			•
	- A-25 (1)	212112		
Jubbulpore-Gondia Extension	- (* granne)	212,40	7.55	
Nainpur to Mandla		*26.32	238.72	
(ix) Assisted companies' lines— A. Subsidized by District Boards—				
Baraset-Basirhat Light (2' 0")— Basirhat to Hosanabad	,	8.50		
Howrah-Amta Light (2' o")— Autpur to Champadanga (b) Autpur to Rajbulhat (b)	9.00			Stell of C
	3 30	12.50		
B. Receiving land only from Government—		Salar Val del	21.00	
Dwara-Therria Light (2' 6")—				
Dwara to Maolong (c) . Maolong to Therria Ghat (b) .	. 6.00	19,20		
Shahdara (Delhi)-Saharanpur		3.3	1	
Light (2' 6")— Baraut to Meerut (b)	•••	30.00	10.50	
(x) Native State lines— A. Worked by Native States—			49'50	
Cutch (2' 6")— Anjar to Bhuj	*		27.38	
B. Worked by companies— Kosamba-Zankavav (2' 6") Gwalior Light (2' 0")—	1	26.44	A Assess	
Sabalgarh to Shiupur		66.39	92.83	
C. Worked by State Railway			92 03	
Agency— Jullundur-Kapurthala-Sultanpur (Native State section)—		•		•
Sultanpur to the British Frontier (a)			22.02	and A State
Total 2' 6" and 2' o" gauges .		111111		458.25
Total of all railways under construction or sanctioned for construction on the				•
31st March 1908		***		2,457'16

⁽a) Commencement of work not authorized and question of gauge not finally settled, (b) Commencement of work not authorized.

⁽c) Completion deferred.

^{*} Correction of mileage.

Making a grand total of railways completed and in hand at the commencement of 1908-1909

And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles *32,743.81

It is expected that the following lengths of unfinished line will be opened for public traffic in 1908-1909:—

	Miles.	Miles.	Miles.	W.
5 6" gauge-				Mile
(1) State lines worked by the				100
Lodhran to Whan			19.3	
(ii) State lines worked by com-		***	56.59	
Bengal-Nagpur-				
Vizianagram to Parvetiens				
East Indian— Toposi to mile 2.50		48.50		
Great Indian Peningula		2.20		
Kurla to Mazagaon	6.0-			
Mahim link	6.83			
Nagda-Muttra-	- 32	8.12		100
Kotah to Muttra			*	
	•••	199'96		. (4)
Total -/ Co			259'11	
738" gauge— Total 5' 6" gauge				i dalah
(III) State lines worked by the State				315.7
Forbesses				
Forbesganj to the Nepal			Larry May your	
Katihar to Godagari	7.40			
Nokrajhar to the Brahmanutra	105.00		and the	
river opposite Gauhati .	112.93			
(iv) State lines worked by com-	93		227:22	
			225.33	Z. B. C. T.
Assam-Bengal—				
Akhaura to Ashuganj Burma Extensions—		19.32	The state of the	
Danbi to Kyangin		932	the faculty	
		52'16		
Dhone-Kurnool	W-sx	20100		
Nilgiri— Coonoor to Fern Hill		32'00	St. Land	
cooled to Pern Hill		11,00		
•		Total Swips	114.48	
Total 3' 38" gauge		-		
	Total Bar Ma	175	0 0.23	339.81
Carried over			.,.	
* Made up as follows:-				655.21
Completed and is here!				
Completed and in hand at the beginning	ng of 1907-19	08		
Sanctioned during				32,453.19
Net increase due to minor correcti	ions of '.	w .		20111
Date:	ons of milea	ge .	Section and	301.27
Deduct—				
Forbesganj-Debiganj section of State Railway abandoned	the Eastern	Bengal		32,756.87
Decrease in the mileage of the	w	• "	7.24	1997
Decrease in the mileage of the Bengal-Nagpur Railway	Mandla branc	ch of the	' '	
The state of the s			5.82	
	THE RESERVE THE PERSON NAMED IN COLUMN TWO	COLORS OF THE PARTY OF THE PART	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	NAME OF TAXABLE PARTY.
				13.06

and the last of last of the total of	Miles.	Miles.	Miles.	Miles.
Brought forward		4 80 10 19		655.51
(v) State lines worked by com-	no un mana			10
Gonda Chanda (2' 6")— la to Nagpur Jub Fore-Gondia Extension —		145.75		•
(2' 6")— Nainpur to Mandla (vi) Native State lines— A. Worked by Native States—		26.32	172.07	•
Cutch (2' 6")— Anjar to Bhuj	•••		27.38	
B. Worked by companies— Gwalior Light (2' o")— Sabalgarh to Shiupur	***		66.39	
Total 2' 6" and 2' o gauges .				265.84
Total .		100 mg 1		921.35

Leaving the undermentioned lines for completion in 1909-1910 or later.

(i) State lines worked by the State— North Western— Kacha Garhi to mile 22:40 Shorkot Road to Chichoki Oudh and Rohilkhand— Balamau to Sitapur (a) Rosa to Sitapur (a) (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara Hooghly to Katwa	22'40 130'65 37'12 51'36 1'97 2'53 44'00 262'12 81'79 31'04 4'50	153°05 88°48 310°62	241:53	
(i) State lines worked by the State— North Western— Kacha Garhi to mile 22'40 Shorkot Road to Chichoki Oudh and Rohilkhand— Balamau to Sitapur (a) Rosa to Sitapur (a) Rosa to Sitapur (a) (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	130.65 37.12 51.36 1.97 2.53 44.00 262.12 81.79 31.04	88 48	241:53	
Kacha Garhi to mile 22'40 Shorkot Road to Chichoki Oudh and Rohilkhand— Balamau to Sitapur (a) Rosa to Sitapur (a) Rosa to Sitapur (a) (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	130.65 37.12 51.36 1.97 2.53 44.00 262.12 81.79 31.04	88 48	241.53	
Shorkot Road to Chichoki Oudh and Rohilkhand— Balamau to Sitapur (a) . Rosa to Sitapur (a) . (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih . Kandri Branch . Sini to Gurumaishini (a) . Parvatipuram to Raipur (b) . East Indian— Dhulian to Katwa . Bhagalpur to Bausi . Borachuk to Sodepur . Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai . Ghat line to Dhulian . Ghat line to Sajimpara .	130.65 37.12 51.36 1.97 2.53 44.00 262.12 81.79 31.04	88 48	241:53	
Oudh and Rohilkhand— Balamau to Sitapur (a) . Rosa to Sitapur (a) . (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih . Kandri Branch . Sini to Gurumaishini (a) . Parvatipuram to Raipur (b) . East Indian— Dhulian to Katwa . Bhagalpur to Bausi . Borachuk to Sodepur . Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai . Ghat line to Dhulian . Ghat line to Sajimpara .	37.12 51.36 1.97 2.53 44.00 262.12 81.79 31.04	88 48	241:53	
Balamau to Sitapur (a) Rosa to Sitapur (a) (ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	1'97 2'53 44'00 262'12 81'79 31'04	88 48	241:53	
(ii) State lines worked by companies— Bengal-Nagpur— Branch line near Khanoodih . Kandri Branch . Sini to Gurumaishini (a) . Parvatipuram to Raipur (b) . East Indian— Dhulian to Katwa . Bhagalpur to Bausi . Borachuk to Sodepur . Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai . Ghat line to Dhulian . Ghat line to Sajimpara .	1'97 2'53 44'00 262'12 81'79 31'04	To specify	241:53	
panies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohil- khapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	1.97 2.53 44.00 262.12 81.79 31.04	To specify	241.53	
panies— Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohil- khapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	1.97 2.53 44.00 262.12 81.79 31.04	310.62	241'53	
Bengal-Nagpur— Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	1.97 2.53 44.00 262.12 81.79 31.04	310.62		
Branch line near Khanoodih Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	2'53 44'00 262'12 '81'79 31'04	310.62		
Kandri Branch Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	2'53 44'00 262'12 '81'79 31'04	310.62		
Sini to Gurumaishini (a) Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	44.00 262.12 81.79 31.04	310.62	12 / 10 / 10 / 10 / 10 / 10 / 10 / 10 /	
Parvatipuram to Raipur (b) East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	262·12 ·81·79 31·04	310.62		
East Indian— Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	81.4	310.62	15 # 0 21 - 3 10 1 - 11 - 10 - 11	
Dhulian to Katwa Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohil- khand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	31.04	uill ax	15 of the Mark — He of autobased	
Bhagalpur to Bausi Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohil- khand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	31.04	init ar	el aproberd	
Borachuk to Sodepur Chord line between the East Indian and Oudh and Rohil- khapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara		LULLET BY	ALIAN TERRITO	
Chord line between the East Indian and Oudh and Rohil- khand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara				
Indian and Oudh and Rohil- khapd State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	4 50		•	
khand State Railways near Moghal Sarai Ghat line to Dhulian Ghat line to Sajimpara	No.			•
Moghal Sarai	0.0	ALEKS TO SECOND	e is later to the	
Ghat line to Dhulian	1.10			
Ghat line to Sajimpara	1.06	90 felice) 10	
	2.20			
	65.30		er that we to	10.00
Mile 170% from Howrah on the				
Jharia branch to Chandore .	4.16	13,000,000	1,2210, 170,170	
Mile 2.50 to Baraboni	6.81			
Parion -	0.1-50	198'25	buguit make	
Salem-Attur (a)	mor con	36.06	Res 5 101 7 17 1	
Company of the Compan			544'93	Kon Paris Control
Total 5' 6" gauge	Enotion	in systems	in a sufficient	786.46
Carried over	- senato	80/6 350/2		786.46

⁽a) Commencement of work not authorized.(b) Commencement of work deferred.

	Miles.	Miles.	Miles.	Miles.
3' 33" gauge— Brought forward			:."	786.40
. (iii) State lines worked by com	-		-	1
Assam-Bengal— Kalaura to the Khooseara river		16.00	Cal	
Burma— Neikban to Bigayet Thamaing to Malagaon	66.25			
Nilgiri— Fern Hill to Ootacamund		72.95		
South Indian— Portion of the Rameswaram Extension				1.40.00
Rameswaram to Danishkodi Tangachimadam to Port Ampthill		ACT TO CONTROL WHITE THE CONTROL THE CO.		
Tiruppachettai to Sivagunga	9,00	25.18	7305	
(iv) Assisted companies' lines—	Na ·		114.88	
A. Subsidized by Local Govern- ments—				
Dibru-Sadiya— Talap to Shaikhoa Ghat				
B. Receiving land only from Government—	•••		8.22	
Bengal and North-Western— Benares to Jhoosi . Burhwal to Sitapur Madho Singh to the Ganges	72.58 59.79			
River opposite Mirzapur . Mirpur Khas-Jhudo .	10.30	142.67		
		48.00	190.67	
(v) Native State lines—		16		
A. Worked by Native States— Bikaner—		7-2		
Seyangarh to Hissar Jodhpur—		135.68		
• Degana to Seyangarh		61.35	197.03	
B. Worked by companies—	de la companya del companya de la companya del companya de la comp		5, 5	
Gaekwar's Mehsana— Chanasma to Bechraji Kheralu to Dabhora Manund Road to Harij	16·74 7·73 21·37			
Total 3' 3%" gauge	E-11	-	45.84	856:04
Carried over	The state of the s			556.94

The second of the second of the second	Miles.	Miles.	Miles.	Miles.
Brought forward				1,343.40
				1343 4
(vi) Stati worked by the State-	* *			
Jullundur-Kapurthala Sultanpur	194 to 12 k			77.74
(British section) (a)— Jullundur to the British Frontie	er	\$ 100 miles	6.80	
(vii) State lines worked by com-				
Gondia-Chanda (2' 6") — Nagbhir to Chanda			66.65	
(viii) Assisted companies' lines-		18		
A. Subsidized by District Boards—				20 0
Baraset-Basirhat Light (2' 6")— Basirhat to Hosanabad .		8.50		
Howrah-Amta Light (2' o*)— Autpur to Champadanga (b) Autpur to Rajbulhat (b).	9'00			
	*	12.20	21.00	
B. Receiving land only from Government—				
Dwara-Therria Light (2' 6")— Dwara to Maolong (c) Maolong to Therria Ghat (b)	13.50	DOS.	a	
Shahdara (Delhi)-Saharanpur Light (2' 6")—		19.50		
Baraut to Meerut (b) .		30.00	10.50	
(ix) Native State lines—			49.50	
A. Worked by companies-			10 1	•
Kosamba-Zankavav (2' 6")	101:00		26.44	
B. Worked by State railway agency—				•
Jullundur-Kapurthala-Sultanpur (Native State section)— Sultanpur to the British				•
Frontier (a).		1111	22.02	
Total 2' 6" and 2' o" gauges			·	192.41
Total .	121 24			1,535 81

⁽a) Commencement of work not authorized and question of gauge not finally settled.

⁽b) Commencement of work not authorized.

⁽c) Completion deferred.

Financial Summary.

ACCOUNTS, 1906-1907.

Accounts of 1906-1907 closed with a surplus of £1,589,300, teng £263,200 more than the Revised Estimates.

REVISED ·ESTIMATES, 1907-1908.

2. The following changes in the system of accounts have been introduced, namely, (1) exclusion of local figures, (2) grouping of Military heads, and (3) re-distribution of interest charge between ordinary and productive debt. The Budget figures of 1907-1908 have also been re-arranged on the same basis so as to compare like with like. The comparison made below is with Budget as thus recent. Revised Estimates of 1907-1908 show total revenue at Crops and accounts have been introduced, namely, (1) exclusion of local figures, (2) grouping of Military heads, and the Budget figures of 1907-1908 show total revenue at Crops and the same basis so as the contract of the same basis so as the same basis so recast. Revised Estimates of 1907-1908 show total revenue at £70,989,200, against £72,500,000 taken in Budget; Expenditure £70,753,800, against £71,725,400; surplus £235,400, against £774,600.

3. Imperial revenue less by £1,270,300; Expenditure less by £731,100; Provincial revenue less by £240,500; Expenditure more by £268,600.

1	ncreases of Revenue-	and the same						
	Opium .			1300				£
1942	Salt			10 To		100		371,800
	Stamps .	-					•	46,900
	Customs	100						67,700
	Mint	10 B.S				9	100	368,500
						•		192,700
D	ecreases of Revenue -			All Marie		-		100
	Land Revenue .	Tox		4.2				
	Forest							1,701,100
	Exchange.							148,100
15	Railways-net recei	nte		•				73,300
		Pro		245	Man of the		•	725,400
Ir	creases of Expenditure	-					Mr. 160	
	Interest .					清教 (4		
	Miscellaneous .							734,900
	Famine Relief				数34			158,400
	Other Public Works						•	455,900
			Market Co.				. 41	116,400
D	ecreases of Expenditure							No.
	Direct Demands on t		evenue	es				
	Reduction or Avoida	ince o	of Deb	t 🎉			. 1965	211,300
	Railways : Interest a	nd M	iscella	neone	chara	•		220,700
	Irrigation			cous	Charg	ÇCS		512,100
	Military Services			15 5 10 10		•		187,300
	The state of the s	SHIPERE	SC 777 590		PRO CONTRACTOR	THE RESERVE	7	758.600

4. Failure of the monsoon during the autumn of 1907 has caused widespread distress over greater part of the United Provinces, eastern districts of the Punjab, northern half of the Central Provinces and some parts of Bengal and Bombay and many of the Native States in Central India. The effect of this is visible on Land Revenue, Railway returns and in famine relief expenditure. Customs revenue gained by an unprecedented activity in imports. Sale, price of Bengal Opium averaged Russoper chest, against the estimate of Russoper chest, against the estimate of Russoper chest, against the estimate of Russoper chest. of Bengal Opium averaged R1,350 per chest, against the estimate of R1,250. Consumption of Salt increased following a reduction of duty. Rise in Mint receipts due to profits on large outturn of nickel and bronze coin. Under Railways gross earnings were better, notwithstanding the effects of scarcity, but heavy

renewal charges depressed the net receipts. Increase under Interest on ordinary debt is mainly due to the readjustments effected, causing a reduction under interest on Railway and Irrigation.

BUDGET ESTIMATES, 1908-1909.

The Budget Estimate of total revenue is £73,438,900; total expendi-

5. The Budget Estimate 5.

ture £72,867,400; surplus £571,500.

On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the On the assumption that seasons will be normal, an improvement over the One of heads of revenue except Opium, the net increase being £2,449,700. Under Opium the reduction in the number of chests to be sold and exported from Bombay accounts for a decrease of £380,000. Price of Bengal opium is taken at R1,300 per chest. After allowing for remissions and suspensions in affected provinces Land Revenue is expected to be better by £1,435,200. The other improvements are-

		£
Salt:		65,300
Stamps	A Commence	126,400
Excise	一种大型	194,600
Forest	*	103,700
Railway net Earnings		800,100
Irrigation	Andrew Comment	192,300

6. The only important decreases are Mint £ 165,900 as coinage is expected to be less active, and £60,000 under Exchange.
7. Provision has been made for grants of £80,000 for Police reform and of

£200,000 for Sanitation.

8. The estimate of gross expenditure is £73,392,500, but of this amount £525,100 will be met from Provincial balances. The principal variations are—

Decreases-

								£
Civil	works							224,700
Opi	ım	er e ju		100	100			175,600
Increases	- 9							
Sala	ries and Exper	ises, C	ivil D	epartn	nents		0 10/40	995,200
0	f which chief i	tems a	re—		-91			
The second	Police .		14.00	98			301,10	0
	Education					10.00	183,20	0
T. September 1	Medical			aller.	0.00	ga su 190	280,00	0
	Political	•					70,70	0
	Scientific ar	d Min	or De	partm	ents	Silver.	64,60	0
Fam	ine Relief Exp	enditu	re				-	364,500
DE NOS COMENÇACION MARGINAL ZENDEN.	Railways—In	terest	and M	Miscell.	aneou	s cha	rges	321,700
241 1111	at y oct vices	SECTION LINES	5.00 B 100 B	SPECIAL SECTION	210 48 22 30	STATE OF THE PARTY OF	SEC. 23 P. S.	233,000

9. Under Police Local Governments are making progress in giving effect to reforms advised by Police Commission. Provision is made for Famine Relief expenditure as relief operations must continue till rains set in. Reduction under Civil Works is due to reduction of Provincial balances in some provinces. Under Military Services grant for special expenditure is restricted to £1,666,700, and no regrant of lapses has been made. The charges are swollen by an increase of £130,000 in cost of food supplies due to scarcity.

3	
10. Estimates of Capital requirements are -	1.
Capital Expenditure not charged to Revenue—	
Irrigation Works	. £
State Railways	· 1,000,000
Outlay of Railway Companies	. 8,555,10
Discharge of Debt (chiefly Railway debentures)	. 1,444,900
Loans and Advances	950,400
	207,300
TOTAL	. 12,157,600
To be met as follows:—	* * * * * * * * * * * * * * * * * * *
· Revenue Surplus	
Balance of five million loan of this year to be	571,500
received next year	Fr. 3 % 3 %
Net receipts of Savings Banks	746,000
Deposits and Remittances	453,500
Appropriation from the profits of Rupes	• 523,800
Capital to be raised by Railway Companies	666,700
	4,900,000
Total resources amount to .	7,861,500
And leave £4,296,100 still to be provided.	
It is proposed to provide this by—	The state of the s
Rupee Loan of	
Temporary India Bills	2,000,000
Reduction of Cash balances	500,000
	1,796,100
11. Estimated balances on 31st March 1909 are	The state of the s
In India	£
In England	12,200,000
	3,759,000
12. Total expenditure, Railway programme, for next	-
i — , reality programme, for next	year £10,000,000, of
	1 1 2
Open lines, including rolling stock	7,659,200
Lines under construction	2,207,500
New lines	The state of the s

13. Council Bills for Secretary of State's requirements are estimated at £18,500,000, but additional bills will be sold if needed to meet demands of trade.

March 20, 1908.

which



The Gazette of Andia.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, MAY 19, 1908.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 514.

Simla, the 19th May 1908.

A temporary vacancy having occurred in the office of Lieutenant-Governor of Eastern Bengal and Assam consequent on the grant of leave for six months to the Honourable Sir Lancelot Hare, K.C.S.I., C.I.E., the Governor General of India is pleased, under the authority vested in him by the 29th section of the Act 21 and 22 Vict., Cap. 106, and subject to the approbation of His Majesty, to appoint the Honourable Mr. Charles Stuart Bayley, C.S.I., Resident at Hyderabad, to officiate as Lieutenant-Governor of Eastern Bengal and Assam during the absence of Sir Lancelot Hare on the said leave.

The Honourable Mr. Bayley has this day assumed charge of the office of Lieutenant-Governor of Eastern Bengal and Assam.

H. A. STUART.

Offg. Secretary to the Government of India.



Gazette of Andia EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, JUNE 8, 1908.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

The following Act, of the Governor General of India in Council received the assent of the Governor General on the 8th June, 1908, and is hereby promulgated for general information :-

ACT NO. VI OF 1908.

An Act further to amend the law relating to explosive substances.

WHEREAS it is necessary further to amend the law relating to explosive substances; It is hereby enacted as follows:-

Short title, extent Substances Act, 1908.
and application.

(2) It extends to the whole of British India and applies also to-

- (a) all native Indian subjects of His Majesty in any place without and beyond British India;
- (b) all other British subjects within the territories of any native prince or chief in India.
- 2. In this Act the expression "explosive Definition of "explosubstance" shall be deemed to include any materials for making any explosive substance; also any apparatus, machine, implement, or material used, or intended to be used, or adapted for causing, or aiding in causing, any explosion in or with any explosive substance; also any part of any such apparatus, machine, or implement.

3. Any person who unlawfully and maliciously causes by any explosive substance an explosion of a nature likely to endanger life or to cause

Punishment for causing explosion likely to shall, whether any injury

ing explosion likely to endanger life or property.

to person or property has been actually caused or not,

be punished with transportation for life or any shorter term, to which fine may be added, or with imprisonment for a term which may extend to ten years, to which fine may be added.

Punishment for attempt to cause explosion, or for making or keeping explosive with intent to endanger life or property.

4. Any person who unlawfully and maliciously-

- (a) does any act with intent to cause by an explosive substance, or conspires to cause by an explosive substance, an explosion in British India of a nature likely to endanger life or to cause serious injury to property; or
- (b) makes or has in his possession or under his control any explosive substance with intent by means thereof to endanger life, or cause serious injury to property in British India, or to enable any other person by means thereof to endanger life or cause serious injury to property in British India;

shall, whether any explosion does or does not take place and whether any injury to person or property has been actually caused or not, be punished with transportation for a term which may extend to twenty years, to which fine may be added, or with imprisonment for a term which may extend to seven years, to which fine may be added.

- Punishment for making or possessing explosives under suspicious circumstances.

 to a reasonable suspicion that he is not making it or does not have it in his possession or under his control for a lawful object, shall, unless he can show that he made it or had it in his possession or under his control for a lawful object, be punishable with transportation for a term which may extend to fourteen years, to which fine may be added.
- 6. Any person who by the supply of or soliciPunishment of abettation for money, the protors.

 viding of premises, the supply of materials, or in any manner whatsoever, procures, counsels, aids, abets, or is accessory to, the commission of any offence under this Act shall be punished with the punishment provided for the offence.
- 7. No Court shall proceed to the trial of any person for an offence against this Act except with the consent of the Local Government or the Governor General in Council.

Statement of Objects and Reasons.

Recent events have brought prominently to notice the inadequacy of the existing law to deal with crimes committed by means of explosive substances. The Indian Explosives Act, 1884, was framed to prevent accidents rather than to prevent crime and its provisions are clearly inadequate to meet the present emergency. No sentence of imprisonment can be imposed under that Act and the maximum penalty is only a fine of three thousand rupees. The Indian Arms Act, 1878, though it applies to the possession of explosives as well as arms, is also inadequate in respect both of the penalties it allows and the scope of its provisions for dealing promptly with preparations to manufacture bombs and other explosives. The Penal Code provides for the punishment of persons who cause hurt or mischief by means of explosive substances and it also deals with attempts to cause hurt or mischief but only when any act towards the commission of the offence is actually done. But it does not provide any penalty for making or possessing explosive substances with unlawful intent and it does not in other cases always provide such severe penalties as are requisite. The Governor-General in Council therefore considers it necessary to supplement the existing law by an Act on the lines of the English Explosive Substances Act, 1883, which was enacted for the express purpose of dealing with anarchist crimes. The Bill which has been drafted to give effect to this decision provides for the punishment of any person who causes an explosion likely to endanger life or property, or who attempts to cause such an explosion, or makes or has in his possession any explosive substance with intent to endanger life or property. It further makes the manufacture or possession of explosive substances for any other than a lawful object a substantive offence and throws on the person who makes or is in possession of any explosive substance the onus of proving that the making or possession was lawful. It also provides adequately for the punishment both of principals and accessories.

H. ADAMSON.

The 6th June 1908.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 8th June, 1908, and is hereby promulgated for general information:—

ACT No. VII OF 1908.

An Act for the prevention of incitements to murder and to other offences in newspapers.

Whereas it is expedient to make better provision for the prevention of incitements to murder and to other offences in newspapers; It is hereby enacted as follows:—

- Short title and extent. I. (1) This Act may be called the Newspapers (Incitements to offences) Act, 1908.
 - (2) It extends to the whole of British India.
 - 2. (1) In this Act, unless there is anything repugnant in the subject or context,—
 - (a) "Magistrate" means a District Magistrate or Chief Presidency Magistrate:
 - (b) "newspaper" means any periodical work containing public news or comments on public news:
 - (c) "printing press" includes all engines, machinery, types lithographic stones, implements, utensils and other plant or materials used for the purpose of printing.
- (2) Save as herein otherwise provided all words and expressions in this Act shall have the same meanings as those respectively assigned to them in the Code of Criminal Procedure, 1898.
- 3. (1) In cases where, upon application made by order of or under authority from the Local Government, a Magistrate is of opinion that a newspaper printed and published within the Province contains any incitement to murder or to any offence under the Explosive Substances Act, 1908, or to any act of violence, such Magistrate may make a conditional order declaring the printing press used, or intended to be used, for the purpose of printing or publishing such newspaper, or found in or upon the premises where such newspaper is, or at the time of the printing of the matter complained of was, printed and all copies of such newspaper, wherever found, to be forfeited to His Majesty, and shall in such order state the material facts and call on all persons concerned to appear before him, at a time and place to be fixed by the order, to show cause why the order should not be made absolute.
- (2) A copy of such order shall be fixed on some conspicuous part of the premises specified in the declaration made in respect of such newspaper under section 5 of the Press and Registration of Books Act, 1867, or of any other premises in which such newspaper is printed, and the affixing of such copy shall be deemed to be due service of the said order on all persons concerned.

- (3) In cases of emergency or in cases where the purposes of the application might be defeated by delay, the Magistrate may, on or after the making of a conditional order under sub-section (1), make a further order ex parte for the attachment of the printing press or other property referred to in the conditional order.
- (4) If any person concerned appears and shows cause against the conditional order, the Magistrate shall take evidence, whether in support of or in opposition to such order, in manner provided in section 356 of the Code of Criminal Procedure, 1898.
- (5) If the Magistrate is satisfied that the newspaper contains matter of the nature specified in sub-section (1), he shall make the conditional order of forfeiture absolute in respect of such property as he may find to be within the terms of the said sub-section.
- (6) If the Magistrate is not so satisfied, he shall set aside the conditional order of forfeiture and the order of attachment, if any.
- 4 (1) The Magistrate may by warrant empower any Police-officer not below the rank of a Sub-Inspector to seize and detain any property Power to seize. Ordered to be attached

Power to seize. ordered to be attached under section 3, sub-section (3), or to seize and carry away any property ordered to be forfeited under section 3, sub-section (5), wherever found and to enter upon and search for such property in any premises—

- (a) where the newspaper specified in such warrant is printed or published, or
- (b) where any such property may be or may be reasonably suspected to be, or
- (c) where any copy of such newspaper is kept for sale, distribution, publication or public exhibition or reasonably suspected to be so kept.
- (2) Every warrant issued under sub-section (1) so far as it relates to a search shall be executed in manner provided for the execution of search warrants by the Code of Criminal Procedure, 1898.
- 5. Any person concerned who has appeared and shown cause against a conditional order of forfeiture may appeal to the High Court within fifteen days from the date when such order is made absolute.
- 6. Save as provided in section 5, no order duly made by a Magistrate under section 3 shall be called in question in any
- Power to annul de. absolute in relation to any claration under Press and Registration of Books Act, 1867.

 Gazette, annul any declaration made by the printer or publisher of such newspaper under the Press and Registration of Books Act, 1867, and may by such notification prohibit any further declaration being made or subscribed

under the said Act in respect of the said newspaper, or of any newspaper which is the same in substance as the said newspaper, until such prohibition be withdrawn.

8. Any person who prints or publishes any newspaper specified in any prohibition notified under section 7 during the continuance of that prohibition shall be liable, on conviction, to the penalties prescribed by section 15 of the Press and Registration of Books Act, 1867.

Oriminal Procedure, 1898.

Application of Code of Coriminal Procedure, 1898.

On All proceedings under this Act shall be conducted so far as may be in accordance with the provisions of the Code of Criminal Procedure, 1898.

Operation of other laws not barred.

Operation of other laws son from being prosecuted for any act which constitutes an offence under any other law.

Statement of Objects and Reasons.

The circumstances of the recent outrages by means of explosive substances have disclosed a close connexion between the perpetrators of such outrages and certain newspapers which have from time to time published criminal incitements. Experience has shown that prosecution under the existing law is inadequate to prevent the publication of these incitements. In the case of one newspaper, persons registered as printer and publisher have been within a comparatively short period prosecuted and convicted several times, while the real authors of the incitements have concealed their identity. This newspaper notwithstanding these prosecutions continues to exist and to pursue its criminal course. Nor is it a solitary instance of the kind.

It has therefore become necessary to make better provision for the prevention of such incitements in newspapers. The scope of the present Bill is confined to incitements to murder, to offences under the Explosive Substances Act, 1908, and to acts of violence. It gives power in such cases to confiscate the printing press used in the production of the newspaper, and to stop the lawful issue of the newspaper.

The procedure adopted in the Bill follows the general lines of that provided in the Code of Criminal Procedure for dealing with public nuisances, with the important addition that the final order of the Magistrate directing the forfeiture of the press is appealable to the High Court within fifteen days. It is further provided that no action can be taken against a press save on the application of a Local Government.

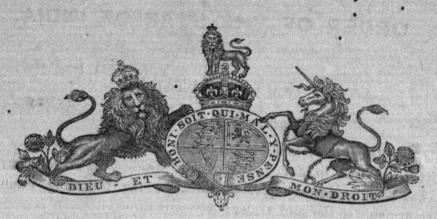
When an order of forfeiture has been made by the Magistrate, but only in that case, the local Government is empowered to annul the declaration made by the printer and publisher of the newspaper under the Press and Registration of Books Act, 1867, and thereafter neither that newspaper nor any other which is the same in substance can be published without a breach of the law.

It is also provided that no proceedings taken under the Bill shall bar the prosecution of any person for any act which constitutes an offence under any other law.

The 6th June 1908.

H. ADAMSON. .

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of Andia.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, FRIDAY, JUNE 26, 1908.

FOREIGN DEPARTMENT.

NOTIFICATION:

Simla, the 26th June, 1908.

The following addition to the Table of Salutes to Native Princes and Chiefs has been approved by His Majesty's Government and is published for general information:

Personal Salute.

MIR KAMAL KHAN, Jam of Las Bela

9 guns.

S. H. BUTLER, Secretary to the Government of India.

FOREIGN DEPARTMENT.

ORDER OF THE STAR OF INDIA. .

NOTIFICATION.

Simla, the 26th June, 1908.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to make the following promotions in and appointments to the said Order:

To be Knights Commanders.

- The Honourable Mr. Charles Stuart Bayley, C.S.I., Indian Civil Service, Officiating Lieutenant-Governor, Eastern Bengal and Assam.
- The Honourable Mr. EDWARD NORMAN BAKER, C.S.I., Indian Civil Service, Ordinary Member of the Council of the Governor-General.
- His Highness Raj Rajeshwar Maharaja-Dhiraj Sardar Singh Bahadur, of Jodhpur.
- His Highness Raj Rana Bhawani Singh, of Jhalawar.
- Raja TASADDUK RASUL KHAN, C.S.I., of Jahangirabad, Oudh.

To be Companions.

- The Honourable Mr. MICHAEL FRANCIS O'DWYER, Indian Civil Service, Officiating Resident, Hyderabad.
- JAMES SCORGIE MESTON, Esquire, Indian Civil Service, Secretary to the Government of India in the Finance Department.
- George Watson Shaw, Esquire, Indian Civil Service, Judicial Commissioner, Upper Burma.
- The Honourable Mr. WILLIAM ARBUTHNOT INGLIS, Chief Engineer and Secretary to the Government of Bengal, Public Works Department (Irrigation, Marine and Railway Branches), and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.
- The Honourable Mr. ROMER EDWARD YOUNGHUSBAND, Indian Civil Service, Commissioner, Lahore Division, and a Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

By Order of the Grand Master,

S. H. BUTLER,

Secretary to the Most Exalted Order of the Star of India.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Simla, the 26th June, 1908 ..

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to make the following promotions in and appointments to the said Order:

To be Knights Commanders.

- Honorary Colonel Nawab Muhammad Aslam Khan, Sardar Bahadur, C.I.E., Honorary A.-D.-C. to the King, 5th Bengal Cavalry (retired).
- THOMAS HENRY HOLLAND, Esquire, F.G.S., F.R.S., A.R.C.S., Director of the Geological Survey of India.
- Nawab Afsar-i-Jang Afsar-ud-Daula Bahadur, Honorary Lieutenant-Colonel MUHAMMAD ALI BEG, C.I.E., M.V.O., of Hyderabad.

To be Companions.

- The Honourable Mr. Alfred Gibbs Bourne, D.Sc., F.R.S., F.L.S., c.M.Z.S., Director of Public Instruction, Madras, and an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.
- The Honourable Mr. ARTHUR MILFORD KER, a Member of the Council of the [Lieutenant-Governor of the Punjab for making Laws and Regulations.
- Captain George Hayley Hewett, R.N., Honorary A.-D.-C. to the Viceroy, Director of the Royal Indian Marine.
- Evasio Hampden Radice, Esquire, Indian Civil Service, Magistrate and Collector of Benares.
- RALPH BULLER HUGHES-BULLER, Esquire, Indian Civil Service, Magistrate and Collector, Bakarganj.
- Lieutenant-Colonel Joseph Binning, v.D., Commandant, 2nd (Presidency)
 Battalion, Calcutta Volunteer Rifles.
- Lieutenant-Colonel Francis Frederic Perry, F.R.C.S., Indian Medical Service, Honorary Surgeon to the Viceroy, Principal of the Medical College, Labore.
- Major Francis Granville Beville, Political Agent in Bhopawar.
- MICHAEL FILOSE, Esquire, Chief Secretary to His Highness the Maharaja Scindia of Gwalior.
- Rai Sahib Diwan Daya Kishen Kaul, Private Secretary to His Highness the Maharaja of Kashmir and Jammu.

By Order of the Grand Master,

S. H. BUTLER,

Secretary to the Most Eminent Order

of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 26th June, 1908.

His Majesty the King, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

The Honourable Mr. Justice ROBERT FULTON RAMPINI, Indian Civil Service, Officiating Chief Justice of Bengal.

The Honourable Mr. George Henry Sutherland, Sheriff of Calcutta, and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

The Honourable Mr. VITHALDAS DAMODAR THAKARSI, Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

S. H. BUTLER,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 26th June, 1908.

His Excellency the Viceroy and Governor-General is pleased to confer upon the Hon'ble Maharaja-Dhiraj Bijay Chand Mahtab Bahadur, of Burdwan, the title of Maharaja-Dhiraj Bahadur as a hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Bir Mitradaya Singh Deo, Feudatory Chief of Sonpur, the title of Maharaja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Sree Karan Biswanath Bebarta Patnaik, Feudatory Chief of Athgarh, the title of Raja Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Kishen Kumar of Sahespur, Moradabad, the title of Raja as a hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Mir Mehrulla Khan, C.I.E., Nazim of Mekran, the title of Nawab as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja, as a personal distinction, upon-

M. R. Ry. Kellakka Covilagom Manavedan Raja Avergal, District Judge,

Rukmangad Singh, Talukdar of Katiari.

Babu Bejoy Singh Dhudhuria, Chairman of the Azimganj Municipality.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Muhammad Yakub, Retired Superintendent, Chittagong Madrassa, the title of Shams-ul-Ulama as a personal distinction.

· His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya, as a personal distinction, upon-

Kaviraj Bijaya Ratna Sen, Ayurvedic physician of Calcutta.

Pandit Prasanna Chandra Vidyaratna, Secretary to the East Bengal Sarswat Samaj, Dacca.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Diwan Bahadur, as a personal distinction, upon-

M. R. Ry. Papanasam Sattoor Srinivasa Chari Avergal, Superintendent of Police, Cuddapah.

Diwan Narendra Nath, M.A., Deputy Commissioner, Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon-

Syed Taj-ud-din Sahib, Subordinate Judge, Tanjore.

Ephriam Vital Benghiat, Inspector of the Land Police.

Sakhawat Husain, B.A., M.R.A.C., Deputy Collector, Bengal.

Maulana Abdul Khair of Ghazipur.

Saiyid Shabbir Husain, Inspector of Police.

Maulvi Muhammad Jawad, Retired Deputy Collector and Secretary of the Husainabad Trust, Lucknow.

Maulvi Abul Khair Muhammad Abdus Subhan, Deputy Magistrate, Chittagong.

Khan Sahib Sher Ali Khan, Deputy Superintendent of Police, Saugor. Maulvi Muhammad Fazl-i-Matin, Registrar-General, Patiala State.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon-

Babu Bepin Behari Mukerji, Retired Sub-Judge and Small Cause Court Judge of Calcutta.

Lal Rajendra Singh Barike, Zemindar of Borasamar in Sambalpur.

Thakurai Jadu Nath Singh, Zemindar of Ranka in the Palamau District.

Babu Annada Prasad Bagchi, Retired Subordinate Judge.

Babu Shib Chandra Banerji, Senior Government Pleader, Muzaffarpur.

Babu Narendra Nath Sen, President of the Association for the advancement of Scientific and Industrial Education of Indians, and Editor of the "Indian Mirror".

Chaudhri Mahendra Singh, Talukdar of Mahumdabad, Unao District.

Pandit Bishambhar Nath, late Head Master, District School, Cawnpore.

Dr. Munna Lal, Officiating Civil Surgeon, Etawah.

Lala Ganga Ram, Arora, Retired Extra Assistant Commissioner, Punjab.

Lala Chuni Lal, M.A., Extra Judicial Assistant Commissioner, Punjab.

Padha Jiwanand, Wazir of the Mandi State.

Babu Bama Charan Mukerji, Superintendent, Manipur State Office.

Babu Durga Das Das, late Government Pleader, Chittagong.

Bhai Sadhu Singh, Extra Assistant Conservator of Forests.

Pandit Man Mohan Nath Kol, Governor of Kashmir.

Babu Prasanna Kumar Mitra, B.A., Superintendent, Government of India, Finance Department.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

- M. R. Ry. Calaga Sundara Aiyar Subramanya Aiyar Avergal, Chairman, Municipal Council, Bellary.
- M. R. Ry. J. Dharma Ranga Razu Garu, Head-Quarters Deputy Collector, Tinnevelly.
- M. R. Ry. Kilapalur Sivachidambaram Pillai Srinivasa Pillai Avergal, Pleader and Mirasidar, Tanjore.
- M. R. Ry. Kunjinedu Subbaraya Srinivasa Ruo Avergal, Public Prosecutor and Government Pleader, South Arcot.

Kashinath Narayan Bhangaonkar.

Gobindram Salamatrai, Assistant Colonisation Officer, Jamrao Canals, Hyderabad, Sind.

Shriniwas Konher Rodda, Principal, Training College, Dharwar.

Rao Sahib Deo Rao Vinayak, Pleader, of Akola.

Narain Rao Kelkar, Pleader, and Secretary, Balaghat, Municipality, Balaghat.

- V. Dharmalinga Mudaliar, 1st Grade Hospital Store-keeper, Supply and Transport Corps.
- Mr. Damodar Raghunath Purandare, Superintendent, Railway Mail Service, Foreign Mail Division, Bombay.

His Excellency the Viceroy and Governor-General is pleased to confer upon M. Gulab Singh, Extra Assistant Commissioner, Punjab, the title of Sardar Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Lala Udho Das, Extra Assistant Commissioner, the title of Diwan as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

Saiyid Muhi-ud-din Sahib, Senior Grade Hospital Assistant.

Kamr-ud-din Abdul Rehman, 2nd Grade Inspector of Police.

Mir Mosam Ali Khan, Honorary Magistrate, Second Class, Surat.

M. Rahmat Ullah Khan, Inspector of Police in the Punjab.

Mian Nur Burhan of Ganja Kalan, Lahore District.

Syad Mehdi Shah, Honorary Magistrate, Lyallpur District.

Seth Muhammad Ali Alibhoy, Honorary Magistrate, Quetta.

Malik Lowang Khan, Yasinzai, Quetta.

Malik Ghani Khan, Sarangzai.

Sher Baz, Senior Grade Hospital Assistant, Mansehra Dispensary, North-West Frontier Province.

Munshi Ghulam Kadir Khan, Extra Assistant Commissioner, Dera Ismail Khan.

Sher Zaman Khan, Political Tahsildar, Loi Shilman Railway.

Rahmatulla Khan, Political Assistant in Sam Ranizai.

Saadulla Khan, Subadar, Swat Levies.

Muhammad Hayat Khan, Civil Hospital Assistant.

Abdul Karim, Sub-Inspector, 1st grade, Telegraph Department.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

Babu Purna Chandra Lahiri, Inspector of Calcutta Police.

Pandit Attar Chand, Senior Assistant Surgeon, Punjab.

Mian Amar Singh, Tahsildar in the Punjab, Manager of the Bilaspur State.

Kali Mohan Sen, Senior Grade Hospital Assistant, Dibrugarh.

Lala Gauri Shankar, Secretary, District Council and Local Board, Seoni,

Pandit Shib Ditta, Senior Hospital Assistant, Kota State.

Lala Jhangi Ram, Head Clerk, Chagai Agency.

Lala Parma Nand, Zaildar of Dera Ismail Khan.

Malik Takht Ram, Extra Assistant Commissioner, Bannu.

Lala Behari Lall, Kalra, Chief Medical Officer, Poonch.

Chowdri Janki Parshad, 24th Punjabis.

Babu Debendra Nath Roy, Head Native Clerk, Office of the Judge Advoçate-General in India.

Pandit Ram Pershad Tewari, Supervisor, 2nd grade, Military Works. Services.

Pundit Wazir Chand Trikha, Accountant, 1st grade, and Honorary Assistant Examiner, North-Western Railway.

Lala Moolchand Kapur, Paymaster, Bombay, Baroda and Central India and Rajputana-Malwa Railways.

Babu Jai Narain, Assistant Traffic Superintendent, Oudh and Rohilkhand Railway.

Hakim Singh, Headman of Taunggyi and Member of the Town Committee.

Subadar Bhoop Singh, Mandalay Battalion, Burma Military Police. Lutchminaryan Prodhan.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. R. Ry. D. Diravia Nadar Avergal, Deputy Tahsildar, Tuticorin.

M. R. Ry. Autoor Vengu Aiyar Ramalinga Aiyar Avergal, B.A., B.C.E., Executive Engineer.

Mr. Narayan Vishnu Barve, Sub-Engineer, Public Works Department.

His Excellency the Viceroy and Governor-General is pleased to confer upon Shamsher Singh, late Inspector-General of Police in Marwar, the title of Sardar Sahib as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min, as a personal distinction, upon—

Hkun Pwang, Myosa of Möng Sit.

Maung Po Bye, Judicial Extra Assistant Commissioner.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, upon— Maung San Ko, Inspector of Police, Burma.

Maung San Dun, Myothugyi, of Myaing, Pakôkku District.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Maung Po Thwe, Thugyi of Zôkthôk Circle, Bilin Township, Thatôn District.

Maung Tin (I), Myoôk.

Abdul Hakim, Retired Jailor, Burma.

S. H. BUTLER,
Secretary to the Government of India.

KAISAR-I-HIND MEDAL.

NOTIFICATION.

Simla, the 26th June, 1908.

No. 1486.—His Excellency the Viceroy and Governor General is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to award the Kaisar-i-Hind medal for Public Service in India of the first class to—

William Egerton, Esq., Indian Civil Service, Magistrate and Collector, Darbhanga.

Mrs. D. King, lately of Calcutta.

Sri Appala Kondayamba, Maharaja Kumarika Sahiba of Vizianagram.

His Excellency the Viceroy and Governor General is pleased to award the Kaisar-i-Hind medal for Public Service in India of the second class to—

Mrs. Goodbody, (wife of Captain C. M. Goodbody, I.M.S.,) Deoli, Rajputana.

Miss Krishnabai Kelavkar, L.M. & s., Lady Doctor at the Albert Edward Hospital, Kolhapur, Bombay Presidency.

Arthur Colborne Lankester, Esq., M.B., M.R.C.S., L.R.C.P., of the Church Missionary Society, Peshawar.

Munshi Nabi Baksh, retired Hospital Assistant of Damoh, Central Provinces.

Sardar Raza Ali Khan, Qazilbash, of Lahore.

Munshi D. R. Ranjit Singh, L.M. & s., of Allahabad.

Moung Tet Pyo, Merchant and Honorary Magistrate, Bassein, Burma.

H. A. STUART,

Offg. Secretary to the Government of India,

Home Department.

ARMY DEPARTMENT.

Simla, the 26th June, 1908.

PROMOTIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

No. 522.—The Governor-General in Council is pleased to sanction the special promotion of the undermentioned Hospital Assistant under the provisions of paragraph 470, Army Regulations, India, Volume II, in recognition of the good services rendered by him while serving with the Bazar Valley Field Force:—

No. 698, First class Hospital Assistant Karam Chand, to be Senior Hospital Assistant, 2nd class, (supernumerary), ranking as Jemadar.

REWARDS.

ORDER OF BRITISH INDIA.

No. 523.—The Governor-General in Council is pleased to sanction the admission to the Order of British India of the undermentioned native officers in recognition of the good services rendered by them while serving with the Bazar Valley Field Force:—

To the second class, with the title of " Bahadur ".

Subadar-Major Amar Sing Thapa, 2nd Battalion, 5th Gurkha Rifles' (Frontier Force).

Jemadar Mir Ahmad, Khyber Rifles.

The above appointments will be supernumerary to the authorised establishment; in the case of the former only until absorption in ordinary course.

No. 524.—The Governor-General in Council is pleased to sanction the promotion in or admission to the Order of British India of the undermentioned native officers in recognition of the good service rendered by them while serving with the Mohmand Field Force:—

To the first class, with the title of "Sardar Bahadur".

Subadar-Major Zargun Shah, Bahadur, 55th Coke's Rifles (Frontier Force).

Subadar-Major Narayan Singh, Bahadur, 34th Sikh Pioneers.

To the second class, with the title of "Bahadur".

Jemadar Fatta, 23rd Peshawar Mountain Battery (Frontier Force).

Subadar-Major Kartar Singh, 22nd Punjabis.

Subadar Mihan Singh, 28th Punjabis.

Subadar Sayyid Ali, 53rd Sikhs (Frontier Force).

Subadar Dayal Singh, 54th Sikhs (Frontier Force).

Subadar-Major Bishn Singh, 57th Wilde's Rifles (Frontier Force).

Subadar-Major Dit Singh, 59th Scinde Rifles (Frontier Force).

Subadar Tor Khan, Khyber Rifles.

The above native officers will be supernumerary to the authorised establishment and, except in the case of Subadar Tor Khan, Khyber Rifles, will be absorbed by the lapse of one appointment in every five vacancies.

No. 525.—The Governor-General in Council is pleased to sanction the following promotion in, and appointment to, the Order of British India among Native Officers of the Imperial Service Troops, with effect from the dates specified:—

To the 1st class, with the title of " Sardar Bahadur."

Lieutenant-Colonel Sunit Singh, Bahadur, Kashmir Imperial Service Lancers, vice Thakur Jas Singh, Sardar Bahadur, Commandant, 1st Jodhpur Imperial Service Lancers, deceased, Dated 28th March 1908.

To the 2nd class, with the title of " Bahadur."

Sardar Bakshish Singh, Commandant, Nabha Imperial Service Infantry, vice Lieutenant-Colonel Sunit Singh, Bahadur, Kashmir Imperial Service Lancers, promoted. Dated 28th March 1908.

INDIAN ORDER OF MERIT.

No. 526.—The Governor-General in Council is pleased to sanction the following admissions to the Military Division of the Indian Order of Merit:—

For admission to the 3rd class of the Order.

No. 3191, Sowar Jehangir Beg, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, during the rearguard action near Kargha, this sowar rode under a heavy fire to the assistance of some wounded men of the 55th Coke's Rifles (Frontier Force), dismounted and gave up his horse to Havildar Kishan Singh who had been dangerously wounded in the chest, and then led the horse back to shelter.

No. 3531, Havildar Sadu Singh, 22nd Punjabis. For conspicuous gallantry during the operations of the Mohmand Field Force. On the night of the 16th-17th May 1908, when the picquet at Kasai under his command was the object of a furious and sustained attack by the enemy, this non-compassioned officer, although wounded, continued to direct his men and by his example of coolness and determination inspired those under him with confidence and thus contributed in a great measure to the successful resistance of the enemy's attack, during which this picquet suffered heavily.

No. 4780, Naik Ram Singh, 22nd Punjabis. For conspicuous gallantry during the operations of the Mohmand Field Force. On the night of the 16th-17th May 1908, this non-commissioned officer was one of the signallers of the picquet at Kasai, and, although wounded, continued to take part in the defence, showing an example of coolness and courage which contributed in a great measure to the successful resistance of the enemy's attack.

No. 1561, Bugler Kirpal Singh, 34th Sikh Pioneers. For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908 at Zanawar, China, on the occasion of a ghazi attack, this bugler at once dashed into the enemy and displayed a fine spirit of courage.

No. 1694, Sepoy Pahara Singh, 34th Sikh Pioneers. For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Zanawar, China, on the occasion of a ghazi attack, this sepoy stood manfully at bay thereby averting a possible panic and safeguarding the

· lives of his comrades; he killed the ghazi who cut down Sepoy Bhulla Singh of the same regiment.

Jemadar Arsla Khan, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, during the action at Kargha, this native officer led his company with great boldness and dash; he was one of the first into the enemy's sangars and afterwards, followed by a few men, rushed up the hill which was lined with hundreds of the enemy, cutting down two of their number with his sword. He was only restrained by the order to retire from proceeding further.

No. 2182, Havildar Ali Sher, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during the retirement to camp at Umra Kili, this non-commissioned officer, under a heavy fire and closely pursued by the enemy, remained behind to assist his Commanding Officer from a dangerous position in difficult ground.

No. 2797, Sepoy Hira Singh, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during the retirement to camp at Umra Kili, this sepoy, under a heavy fire and closely pursued by the enemy, remained behind with No. 2182, Havildar Ali Sher of the same regiment to assist his Commanding Officer from a dangerous position in difficult ground.

No. 836, Havildar Mir Dast, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Sardag, this non-commissioned officer with two men found himself in close proximity to a group of the enemy holding a position behind a low wall among bushes above a small nullah; with his two men he at once rushed the position shooting two and bayonetting one of the enemy; in the execution of this deed he was severely wounded.

No. 972, Naik Teja Singh, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, when on rear-guard duty near Kargha this non-commissioned officer returned under a heavy fire to pick up and bring in Havildar Kishan Singh who had been severely wounded, and was unable to assist himself.

No. 1360, Sepoy Basant Singh, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, when on rear-guard duty near Kargha, this sepoy returned under a heavy fire to assist in bringing in Havildar Kishan Singh who had been severely wounded, and was unable to assist himself; whilst doing this Sepoy Basant Singh was himself severely wounded in the thigh, yet in spite of this he persevered in his efforts to assist Havildar Kishan Singh.

No. 1780, Sepoy Kalandar, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Sardag, this sepoy was with Havildar Mir Dast of the same regiment and another man when they found themselves in close proximity to a group of the enemy holding a position behind a low wall among bushes above a small nullah; when Havildar Mir Dast was wounded, Sepoy Kalandar assisted the former into the nullah where, with another sepoy, he held his ground until relief arrived.

Subadar Arsla Khan, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, at Umra Kili, this native officer led a counter-attack on a party of the enemy who had taken up a covered position about fifty yards distant, and killed them all. But for this operation, which required great coolness and courage, the losses to our force during the retirement might have been very severe.

No. 2820, Sepoy Dadan, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during a retirement at Umra Kili, this sepoy, along with No. 2913, Sepoy Imam Ali, ran back to recover the body and rifle of a sepoy who had been killed, carrying them back to camp under a heavy fire from, and closely pursued by, the enemy.

No. 2913, Sepoy Imam Ali, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during a retirement at Umra Kili, this sepoy, along with No. 2820, Sepoy Dadan, ran back to recover the body and rifle of a sepoy who had been killed, carrying them back to camp under a heavy fire from, and closely pursued by, the enemy.

No. 4230, Sepoy Amar Singh, 59th Scinde Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th April 1908, this sepoy picked up Jemadar Jehandad Khan of the same regiment when the latter was wounded in the firing line; in doing so he was severely wounded but notwithstanding carried the Jemadar back to the doolie.

No 3595, Havildar Manga, Queen's Own Corps of Guides (Lumsden's). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 29th May 1908, at Khuda Khel, during the retirement from the heights, Sepoy Mir Hussain was severely wounded in the leg; the enemy were then only about fifty yards distant. Havildar Manga at once rushed back and with the greatest grantry, under a close and heavy fire, carried the wounded man down a precipitous slope out of danger.

No. 5186, Sepoy Nur Zaman, Queen's Own Corps of Guides (Lumsden's). For conspicuous gallantry during the operations of the Mohmand Field Force On the 29th May 1908, at Khuda Khel, during the retirement from the heights, Sepoy Mir Hussain was severely wounded in the leg; the enemy were then only about fifty yards distant. Sepoy Nur Zaman followed by Havildar Manga at once rushed back and with the greatest gallantry, under a close and heavy fire, carried the wounded man down a precipitous slope out of danger.

No. 1189, 3rd Class Hospital Assistant Kehar Singh Chandail, Indian Subordinate Medical Department, attached 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. This Hospital Assistant, during the advance, displayed great courage and devotion to duty in attending to the wounded on several occasions under a heavy fire from the enemy.

His Excellency in Council is also pleased to notify that had Jemadar Mir Afzal Khan, 22nd Punjabis, and No. 1260, Sepoy Bhulla Singh, 34th Sikh Pioneers, survived, the distinction of the 3rd class of the Military Division of

the Indian Order of Merit would have been conferred upon them in recognition of their conspicuous gallantry during the operations of the Mohmand Field Force. Jemadar Mir Afzal Khan, on the night of the 16th-17th May 1908, when the picquet under his command at Kasai was the object of a furious and sustained attack by the enemy, continued, although twice wounded, to direct and encourage his men until he fell mortally wounded in the chest. His example of coolness and determination inspired the men with confidence in an extremely difficult position and contributed largely to the successful resistance of the enemy's attack. His widow is admitted to the pension of the 3rd class of the Order with effect from the date of his death.

No. 1260, Sepoy Bhulla Singh, on the 18th May 1908, at Zanawar, China, on the occasion of a ghazi attack, stood manfully at bay thereby averting a possible panic and safeguarding the lives of his comrades; having killed two of the ghazis, he was cut down by a third. His widow also is admitted to the pension of the 3rd Class of the Order with effect from the date of his death.

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 527.—The Governor-General in Council is pleased to sanction the award of the Indian Distinguished Service Medal to the undermentioned native officers, non-commissioned officers and men:—

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Risaldar-Major Sardar Janmeja Singh.

No. 2941, Dafadar Harwant Singh.

No. 2589, Lance-Dafadar Dewa Singh.

23rd Cavalry (Frontier Force).

Ressaidar Hasamuddin Khan.

22nd Derajat Mountain Battery (Frontier Force).

No. 766, Driver Mangal Singh.

1st Prince of Wales's Own Sappers and Miners.

No. 4207, Colour-Havildar Ramautar Patak.

19th Punjabis.

Jemadar Jalal Khan.

20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis). Subadar Kwaja Muhammad Khan.

22nd Punjabis.

Subadar Alah Nur.

No. 3799, Havildar Sarfaraz Khan,

No. 3802, Havildar Badr Din.

No. 4947, Havildar Jehandad Khan.

No. 3997, Sepoy Partab Singh.

No. 4838, Sepoy Jawala Singb.

28th Punjabis.

Subadar Umraz Khan.

33rd Punjabis.

Subadar-Major Bahadur Khan,

34th Sikh Pioneers.

Subadar Natha Singh.

No. 857, Lance-Naik Chanda Singh.

No. 1414, Sepoy Bir Singh.

52nd Sikhs (Frontier Force).

Jemadar Ata Khan.

53rd Sikhs (Frontier Force).

Subadar Sayyid Ali.

Jemadar Sarban Singh.

No. 1956, Havildar Kishn Singh.

No. 2120, Havildar Gul Akhmad.

No. 2235, Havildar Chanan Singh.

No. 2299, Havildar Umar Din.

No. 3573, Sepoy Kehr Singh.

54th Sikhs (Frontier Force).

No. 1001, Havildar Golodu.

No. 1312, Havildar Hashmat Ali.

No. 2545, Sepoy Mian Khan.

55th Coke's Rifles (Frontier Force).

Subadar Mansur Khan.

Jemadar Daud Shah.

No. 922, Naik Fauja Singh.

No. 1414, Sepoy Baghi Singh.

No. 1856, Sepoy Bela Singh.

No. 2118, Sepoy Summar Gul.

57th Wilde's Rifles (Frontier Force).

Jemadar Bhagat Singh.

Jemadar Munir.

No. 1590, Havildar Jagat Singh.

No. 1506, Sepoy Bahadur.

No. 2534, Sepoy Bazid Khan.

No. 2558, Sepoy Lal Mir.

No. 2587, Sepoy Gyan Singh.

No. 2995, Sepoy Mangal Singh.

59th Scinde Rifles (Frontier Force).

Subadar Mukhmad Jan.

Jemadar Jahan Dad Khan.

No. 2623, Havildar Mir Nabbi Hussain.

No. 2635, Havildar Sansar Singh.

No. 2894, Havildar Ralla Singh.

No. 2917, Havildar Mobin Khan.

No. 3556, Sepey Attar Singh.

No. 3660, Sepoy Madat Ali.

No. 4442, Sepoy Kaka Singh.

50th Silladar Camel Corps.

Risaldar Nazir Mahommed.

Khyber Rifles.

Subadar-Major Jawas Khan,

Kurram Militia.

Subadar Muhammad Hussain.

A. W. L. BAYLY,

Secretary to the Government of India,

Army Department.